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11. The jurisdiction and powers of the Board of Revenue of Madras extend to all the territories for the time being subject to the Governor of Madras in Council.

Board of Revenue, Madras.

12. Subject to the provisions of Act No. XVII of 1842, *(relative to the number and powers of the Revenue Commissioners under the Presidency of Bombay)* the jurisdiction and powers of the Revenue Commissioners of the Northern and Southern Divisions of the Presidency of Bombay extend to the places mentioned in the fourth schedule hereto annexed.

Revenue Commissioners of Divisions, Bombay.

MISCELLANEOUS.

13. Nothing herein contained shall be deemed to affect the existing constitution of Districts, or of the several Courts and revenue offices subordinate to the High Courts and Sadr Boards of Revenue or other chief controlling Revenue Authorities respectively in the territories comprised in this Act.

Saving of present Districts.

14. The Governor General in Council generally, and the Local Government within the territories subject to its controul, shall have power from time to time to alter the limits of existing Districts, and to vary the local limits of the jurisdictions of the Revenue Authorities and of the Civil and Criminal Courts subordinate to the High Court.

Power to alter limits of Districts.

15. The Local Government may from time to time appoint officers to administer civil and criminal justice and to superintend the settlement and realization of the public revenue and of all matters relating to rent within the Districts and parts of Districts mentioned or referred to in the first, second and third schedules to this Act annexed,

Power to appoint officers to administer scheduled tracts.

and, in case the jurisdiction and powers of the High Court extend to such Districts and parts of Districts, may from time to time determine to what extent the decisions of such officers shall be final, and when an appeal shall lie to the High Court.

All officers so appointed shall, in the matter of the administration and superintendence aforesaid, be subject to the controul of the Local Government, and be guided by such instructions as the Local Government may from time to time issue.

16. Any person liable to be imprisoned or to be transported beyond sea under any order or sentence passed by any officer appointed under section fifteen, may be imprisoned in such jail or transported to such place as the Local Government shall direct.

Place of imprisonment or transportation.

17. Whenever any question arises whether any place falls within the boundary of any of the Districts and parts of Districts mentioned or referred to in any of the said schedules, such officer, as the Local Government shall from time to time appointed may consider and determine on which side of the boundary such place lies, and the order made thereon by such officer shall be final.

Questions of disputed boundary.

18. All persons are hereby indemnified for anything done before the passing of this Act which might lawfully have been done if this Act had then been in force, and no suit or other proceeding shall be maintained against any such person in respect of anything so done.

Indemnity-clause.

19. Nothing in this Act shall be deemed to affect the power conferred on the Governor General of India in Council by the Statute twenty-eighth of Victoria, chapter fifteen, section three.

Saving of 28 Vic., chapter 15, section 3.

20. The enactments mentioned in the fifth schedule to this Act annexed are repealed to the extent specified therein.

Repeal of enactments.

SCHEDULE I.

The Districts comprised in the Assam and Cooch Behar Divisions, the Cachar District, and the tracts of country specified in the following enactments, namely :—

Act No. XXII of 1869 *(to remove the Gáro Hills from the jurisdiction of the tribunals established under the general Regulations and Acts and for other purposes)*,

Bengal Act IV of 1863 *(to amend Act XXII of 1860, to remove certain tracts on the eastern border of the Chittagong District from the jurisdiction of the tribunals established under the general Regulations and Acts)*,

Act No. X of 1857 *(to amend Act XXXVII of 1855)*,

Bengal Regulation XIII of 1833 *(for abolishing the Courts of Dewanny Adawlut of the Zillahs of Ramghur and Jungle Mahals, and for providing Special Rules for the superintendence of certain tracts of country at present included in the Zillahs of Ramghur, Jungle Mahals and Midnapore)*,

and Bengal Regulation XII of 1805 *(for the settlement and collection of the public revenue in the Zillah of Cuttack, including the Pergunnahs of Puttespore, Kummardichour, and Bograe, at present included in the Zillah of Midnapore)*, sections thirty-six and thirty-seven.

SCHEDULE II.

The province of Kumaon, the Ajmere, Jhánsi, Lullutpore and Jaloun Districts, the jagheer near Teroha granted to His Highness Amrut Rao and the tracts of country specified in the following enactments, namely :—

Act No. XIV of 1861 *(to remove certain tracts of country in the Rohilkund Division from the jurisdiction of the tribunals established under the general Regulations and Acts)*,

Act No. XIX of 1864 *(to remove certain tracts of country in the District of Mirzapore from the jurisdiction of the local Courts)*,

and Bengal Regulation XXII of 1812 (*for exempting certain Territories and Jaghires situated on the borders of the Zillah of Bundlecund from the operation of the general Regulations, and for annexing to that Zillah certain lands formerly composing a part of the Jaghire of the Killadar of Calenger*).

SCHEDULE III.

The tracts of country specified in Act No. XXIV of 1839 (*for the administration of justice and collection of the revenue in certain parts of the Districts of Ganjam and Vizagapatam*).

SCHEDULE IV.

SURAT ZILLAH.

The city and port of Surat, and town of Randier, and their dependencies.

The pergunnah of Chourasee.

The pergunnah of Chiklee.

The eight pergunnahs of Bulsar, Parneira, Bhootsur, Parchol, Soopa, Surbhan, Walor, and Bohareo.

The Kusba of Bardolee.

The three villages of Kuttergaum, Koomarea and Phoolpara.

The pergunnah of Currode.

The pergunnah of Bhugwara.

The pergunnah of Turkeysir.

The Kusba of Mota.

The village of Mugnula, with some adjoining lands of the village of Peeplod.

The pergunnah of Oolpar.

BROACH ZILLAH.

The pergunnahs of Hansot and Oklasur.

The town and pergunnah of Broach.

The three pergunnahs of Jumbooseer, Ahmod, and Dejbara.

EASTERN ZILLAH, NORTH OF THE MYHEE (KAIRA.)

The tuppa of Naupar.

The inám town of Kaira, and its dependencies.

The three pergunnahs of Neriad, Mahtur and Moondha.

Sixteen villages of Dholka, east of the Saburmutty river.

The pergunnah of Kupurwunj.

The tuppa of Bahlej.

The four villages of Sundana, Antrolee, Wasna, and Kurnej.

The five pergunnahs of Mahmoodabad, Antrolee, Alena (except the two villages of Nikol and Sanoda), Tasra and Duskuroee, to the east of the Kharee river.

The paishwa's share of the Pitland pergunnah.

The town of Oomrut

WESTERN ZILLAH, NORTH OF THE MYHEE (AHMEDABAD.)

The three pergunnahs of Dundooka, Ranpoor, and Gogo.

The pergunnah of Dholka, except sixteen villages which are east of the Saburmutty river.

The city of Ahmedabad.

The Duskuroee pergunnah, to the west of the Kharee river.

The pergunnah of Veerumgaum.

The two villages of Nikol and Sanoda, in the Alena pergunnah.

The pergunnah of Purantej.

The Paishwa's share of the districts of Byar, Hursol, and Morassa.

ZILLAH OF THE NORTHERN KONKAN.

The islands of Salsette and Caranjah and their dependencies.

The districts of Bellapoor, Autgaum and Kalian, and all the other territories of the Paishwa Bajee Row, extending north of those districts as far as the Damaun river, and lying between the ghauts and the sea.

The territories of the Paishwa Bajee Row, extending south of the districts of Bellapoor, Autgaum and Kalian, as far as the Apta river, and lying between the ghauts and the sea, with the exception of the town of Apta and the villages of Korulwaree and Sendapoor in the Kurnala talooka.

So much of the Voorwuleet turuf, north of the Apta, as belonged to the State of Colaba with the exception of the following ten villages, and twenty-five khars:

Villages.—Woolvie, Turghur, Dapolee, Kopur, Pohee, Parengur, Koondeywal, Masor, Awrey, and Gowan.

Khars.—Nandaee Neemba, Khar Wasunee, Hurrichundur Peemplee, Kaljee Gobur, Booreyboozoorg, Band Khar, Khat Khar, Waltee Mhalaee, Sonkhar, Bhangaree-boozoorg, Rel-Khar, Pond Khar, Shemptee Waltee, Danwacha-Kota, Chiklee-bhom, Motee Khar, Ranjun Khar, Hurischundur-kota, Gowendee, Boree-khoord, Boree-cha-kota, Kopur, and Pota-cha-moonh.

So much of the Toongartun Muhal, north of the Apta, as belonged to the State of Colaba, with the exception of the village of Wat.

The four villages, Tulowrey, Chandajee, Goorvey, and Nurol, in the Vuredy turuf.

The two villages Dewroog and Khurwarboozoorg, in the Soonalee taraf.

The village Amburjey in the Sherey taraf.

The village Ambolee, in the Burey taraf.

The three villages Nitaley, Nourey, and Khyruney, in the Tulozeh taraf.

The three villages Kampoolee, Dewkur, and Bhanwuj, in the Bortee taraf.

ZILLAH OF THE SOUTHERN KONKAN.

Fort Victoria, and its nine dependent villages.

The fort and island of Sindoodroog, in Malwan, and the forts of Puddunghur, Rajkot, and Serjeekot, with the villages and lands dependent on the said forts.

The fort of Vingorla with six hundred yards around.

The rest of the valley of Vingorla.

So much of Wurar and Muloonde as belonged at the time to the State of Waree.

The territories of the Paishwa Bajee Row, bounded on the north by the Apta River, and on the south by the Karlee or Malwan River, and lying between the ghauts and the sea, with the four following exceptions:—

1*st*.—The Oonderee talooka, except the village of Khar Dolvie, which village belongs to the zillah.

2*nd*.—The three following villages in Chawool; *viz*., Waolee, Karley, and Komprolee.

3*rd*.—The five following Warees in Chawool and Thul, *viz*., Pakaree Rameshwur, Pakaree Bolawee, Ramajee Mahadeo, Vessajee Keshow, and Wursolee.

4*th*.—The oarts belonging to and situated without the walls of the fort of Rewdunda.

The nine following sea-coast villages in the tarafs of Ajgaum and Paut, *viz*:—

OF AJGAUM:

Raree, Arowlee, and Seerodee.

OF PAUT:

Dabolee, Kanolee, Keyloos, Mahapun with the adjoining fort of Newtee, Konchuree, and Purolen.

So much of the Toongartun taraf situated south of the Apta River, as belonged to the State of Colaba, with the exception of the village of Khuraree-boozoorg.

The two villages, Wureree and Shetolee, and the four Khars, Sonkhar, Dhadur Khar, Khar Dubaba, and Dolvie Khar, in the Humrapoor taraf.

THE PRESIDENCY.

The revenue jurisdiction of the Island of Bombay and its adjacent dependencies.

ZILA OF POONA.

The two tarafs, Havelee Poona and Kurtya Mawul.

The fifteen following villages of the taraf Kairoo Barra, *viz*:—

1. Seurey.	6. Arvee.	11. Gavurdurry.
2. Kondunpoor.	7. Dewrey.	12. Gogulwara.
3. Kullian.	8. Kamsey.	13. Kaumthurree.
4. Rahtowrey.	9. Khetcowla.	14. Khair Sewapoor.
5. Ombrey.	10. Koombosee.	15. Kelwur.

The three following villages of the taraf Moosa Khora, *viz*:—

1. Jamlee. | 2. Sonapoor. | 3. Sangroon.

The three following villages of the taraf Moota Khora, *viz*:—

1. Ambegaum. | 2. Bhowlee. | 3. Ambee.

The two following villages of the taraf Kanud Khora, *viz*:—

1. Vinjer. | 2. Antrolee.

The eighteen tarafs, Sandus, Pautus, Panbul, Maholoonga, Owsirree, Khair, Chakun Gora, Warra Ambegaum, Juneer, Wotoor, Ala, Bela, Murkhora, Kokutneer, Minneer, and Naraingaum.

The ten following villages of the taraf Kurda, *viz*:—

1. Ambee.	5. Nandoor Kundoomal.	8. Lingdee.
2. Khamboree.	6. Bhaugree.	9. Ghasgaum.
3. Burradee.		
4. Lowkee.	7. Aldurrey.	10. Peempulgaum Joga.

The three tarafs, Undur Mawul, Nanee Mawul, and Pour Khorey.

The thirty-two following villages of the taraf Pown Mawul, *viz*:—

1. Kureenj.	12. Aptee.	23. Yelsee.
2. Ambegaum.	13. Kanter Kurruk.	24. Beburwohol.
3. Poosanee.	14. Mullowlee.	25. Reehey.
4. Chandkher.	15. Shewlee.	26. Pauchaney.
5. Keeley.	16. Aridew.	27. Bersee.
6. Sheotee.	17. Shewner.	28. Budowlee.
7. Sindgaum.	18. Bower.	29. Arrey.
8. Pawley.	19. Thoogaum.	
9. Kurdey.	20. Purdowree.	
10. Sirowlee.	21. Mahagaum.	30. Oorsee.
		31. Gotowra.
11. Ghewundee Alwun.	22. Koosgaum.	32. Adaley Khoord.

The three tarafs, Kurree-Puthar, Sassor, and Soopa.

So much of the two tarafs Neer Thurree and Seerwul as lies north of the Neera River with the exception of the villages of Watar, Bhambourdy, and Goonund.

The six tarafs Indapoor, Baramuttee, Mohol, Oondurtuppa to the west of the Seena River, Bhoosey, and Teimboornee.

The four following villages of the taraf Kurkumb, *viz*:—

1. Goorsally.	3. Kuroley.
2. Badulkot.	4. Oojeenee.

The two following villages of the taraf Kathee, *viz*:—

1 Soorstee. | 2. Shunkurgaum.

The three tarafs, Sholapoor, Ahirwaree, and Mundroop.

The five following villages denominated the Summot Phootgaum, *viz*:—

1. Undal.	4. Darphul.
2. Mooranchee.	5. Mungrool.
3. Nerkher.	

The seven tarafs, Indee, Taumba, Hiperga, Julwud-Kokutnoor, Almela, Burdool, and Ooklee.

The three following villages of the taraf Havelee Beejapoor, *viz*:—

1. Ookmunhal. | 2. Kowlga. | 3. Ahleabad.

The four following villages of the taraf Hortee, *viz*:—

1. Ranjunhal.	3. Teelihal.
2. Minchunhal.	4. Kyatilkeery.

The Kusba of Sindghee.

The five following villages of the taraf Honwar, *viz* :—

1 Ramteerut.	3. Arahullee.	5. Ghonusghee.
2 Yeteenhal.	4. Kultowteghee.	

The seven following villages of the taraf Antee, *viz* :—

1. Arulhuttee.	4. Mungsoola.	6. Sumburga.
2. Ubeehal.	5. Bulgheree.	7. Bemunhal.
3. Tunguree.		

The two following villages of the taraf Hulsinghee, *viz* :—

1. Bhutgoonkee.	2. Goteehal.

The three following villages, *viz* :—

1. Awurkor.	2. Heeney Pursulghee.	3. Soorpal.

The two tarafs, Tallicotta and Nalitwaur.

The kusba of Bhaghewaree, and the two villages of Musbinhal and Yerwaul.

The three following villages in the taraf Mohumudpoor, *viz* :—

1. Jynapoor.	3. Goorodhal.
2. Boodenee.	

The village of Bhaganuggur, taraf Sednak.

The seven following villages of the taraf Chimulghee, *viz* :—

1. Disalkop.	4. Golsinghee.	7. Maundghee.
2. Mijurkop.	5. Ghurree.	
3. Mookarteehal.	6. Liklewaree.	

ZILLAH OF AHMEDNUGGUR.

(*Ahmednuggur Collectorship*).

Barsee Panch Muhals.

The Paishwa's share of the pergunnah Dokey.

The village of Wagholey in the Dharoor pergunnah.

So much of the pergunnah Havelee-Purinda as lies west of the Seena River, and the village of Sonaree to the east of the said river.

The two pergunnahs of Jamkhair and Wanghee.

The Paishwa's share of Praunt Kurrewureet, and that part of the Nizam's share which lies west of the Seena River.

The Paishwa's share of the Ashtee pergunnah and the taraf Manoor.

The two tarafs Nuggur Havelee and Ranjungaum.

The pergunnah Parnair.

The nine following villages in taraf Belhey, *viz* :—

1. Dowulgaum.	4. Babra.	7. Oookurgaum.
2. Orngaum.	5. Kolgaum.	8. Eesapoor.
3. Kurnjowna.	6. Seedoree.	9. Andulgaum.

The two pergunnahs of Kurdah and Neywassa, except the village of Julkey.

The two tarafs Ganjih-Bhoeera and Wawrud.

The pergunnah Baragaum Nundoor.

The Paishwa's share of the two pergunnahs Byazpoor and Gandapoor, together with the village of Taklee.

The pergunnah Sungumnair, together with the three kusbas of Rhateh, Phooltamba, and Whawa.

The thirteen pergunnahs, Dandurphul, Kotool, Ankola, Sinnur, Khoombaree, Patoda, Nassik, Trimbuk, Waghera, Wunnee, Deendoree, Shewgaum, and Chandor.

(*Khandesh Collectorship*).

The thirteen pergunnahs, Lulling, Songer, Nher, Amulner, Betawud, Dhangree, Gurondol, Jullod, Chundshuhr, Bhurgaum, Bhal, Ootran and Muswa.

The pergunnah Pachora (which belongs to Sindia, but is governed by the British).

The taraf Lohara-Havelee (which belongs to Sindia, but is governed by the British).

The taraf Sangwee, in the Lohara pergunnah.

The five pergunnahs, Sendoornee, Chaleesgaum, Rajdesh, Mahumbaraee, and Manikpoory.

The eighteen following villages of the Kunna pergunnah, *viz* :—

1. Rolter.	7. Nyadomgree.	13. Toonvuney.
2. Rohilla.	8. Sahkegaum.	14. Pullasgaum.
3. Porkree.	9. Kudiey.	15 Malpoor.
4. Mulligaum.	10. Kunedee.	16. Vetulpoor.
5. Champaneer.	11. Julgaum.	17. Mukrundurpoor.
6. Heengunney.	12. Jamdee.	18. Nursingpoor.

The two kusbas of Ranjungaum and Jateygaum.

The twenty-one pergunnahs, Galna, Chikulwal, Tokrah, Jorgah, Lohonair, Wakaree, Sandus, Jayteypoor, Pissol, Tilwur, Koralee, Otoor, Pala, Hutghur, Kuhnassee, Pimpla, Pimpulnair, Dhywul, Warsa, Bhamain, Nowapoor, and the three pergunnahs Nundoorbar, Sooltanpoor, and Kookurmoondah, with the exception of the villages mentioned in the schedule annexed to Act XI of 1846.

The three kusbas of Pankera, Oomurputta, and Chowpala.

The principality of Akranee.

The pergunnah of Choprah (which belongs to Sindia, but is governed by the British).

The two pergunnahs of Thalner and Amba.

The kusba of Sindwa.

The pergunnah of Yawul (which belongs to Sindia, but is governed by the British).

The two pergunnahs of Arawud and Sowda.

The village of Changdeo.

The pergunnah of Rawer, including the taraf of Pal.

The four pergunnahs of Nusserabad, Jamnair, Bhoodwur, and Bornar.

The thirteen following villages of the Kunner pergunnah :—

1. Chicklethan.	8. Jowoolkee.
2. Hutnoor.	9. Garagaum
3. Bansendry.	10. Khuwitkehra.
4. Waddaly.	11. Ansul
5. Bhokurgaum.	12. Bahagaum.
6. Solegaum.	13. Bhokungaum.
7. Baboolknera.	

The three following detached villages from the pergunnah of Edulabad :—

1. Witwa.	3. Managaum.
2. Melsanguy.	

The village of Unterkhera detached from the pergunnah of Jynabad.

The thirty-two pergunnahs Dharwar, Nowlgoond, Gudug, Bunkapoor, Siggâon, Hangul, Adoor, Misserrecotah, Old Hoobly, New Hoobly, Eyurnee, Goottul, Kagenellee, Kode, Herekeroor, Chickkeroor, Cooppelroor, Tilwully, Khanapoor, Moorgode, Bagulkotah, Rollee, Beelgee, Bada-

mee, Keroor, Moodkuvee, Hoongoond, Nundwargee, Indee, Taumba, Hiperga, and Jalwadkokutnoor.

Pergunnah Karduga (with the exception of the villages of Sawlgaon, Balihully, Jogeswere, Kondoor, Woginkeree, Indoor, Urshenageree, and Honagoond, included in the Sonda province, under the Madras Presidency, Yareeboodihall, belonging to Chintamun Row Sahib Sangleekur; Yellapoor, belonging to Madhew Row Sahib Meritchkur; and Savanoor, Holunhully, Chilloor, Tobuda-Hoolikutty Gubboor, Munkutty, Jekinkutty, Teroor, Siddapoor, Yekkeekhope, Cubbanoor, Wuddinakope, Naikeroor, Tenloor Munoor, Meerulkutty, Dommur-Muttoor, Moolkerry, Madapoor, Basavunkope, Chundapoor, Kulliwal, Nundihully, Honneekope, and Soorupakutty, belonging to the Nuwab of Savanoor).

Pergunnah Nirsungee (with the exception of the villages of Warulugee, and Woneekerry, included in the Sonda province, under the Madras Presidency).

Pergunnah Turus (with the exception of the villages of Balinhully and Kulkeree, included in the Sonda province, under the Madras Presidency).

Pergunnah Pachapoor (with the exception of the villages of Bussapoor, Huggedahall, Urlekutty, Seroor, Shahbundur, Islampoor, and Ghootgoody, belonging to the Rajah of Colapore: Toommurgooddy and Hurunkolla, belonging to Chintamun Row Sahib Sangleekur; and Boodihall and Mulbemurdee, belonging to Rughoonath Row Sahib Koorund Warkur).

Pergunnah Ranee Bednore (with the exception of the village of Mun-Milar, included in the Bellari District, under the Madras Presidency).

Pergunnah Ruttehully (with the exception of the village of Ookudgutree, belonging to the Rajah of Mysore).

Pergunnah Mausoor (with the exception of the villages of Khuwaspoor and Gooludhully, belonging to the Rajah of Mysore).

Pergunnah Almella (with the exception of the villages of Haukoanhully and Moorganoor, belonging to the Soorpoor Rajah, Nizam's territories).

Pergunnah Burdole.

Pergunnah Talicottah (with the exception of the villages of Bhuttnoor, Tuggurtuggee, Allapoor, Nagavee-Allapoor, Narainapoor, Holikeree, and Vudgerree, belonging to the Soorpoor Rajah, Nizam's territories).

Pergunnah Nalitwaur (with the exception of the villages of Mudlingud-hully, Kolegoodah, and Bugipoor, belonging to the Soorpoor Rajah, Nizam's territories).

The six tarafs Carkope, Marudagee, Oogurgole, Morab, Medlary, and Vutnal.

The twenty-two Kurryats Ameenbhavee, Narendur, Devur-Hoobly, Tudkode, Eckoondee, Bettigerah, Umbudgutty, Sumpgaon, Bagewadee, Kundulully, Golehully, Nundgurh, Hulsegee, Kuckeree, Karlugee, Lokolee, Munolee, Muztee, Yelee-Munolee, Sudalgah, Sindogee, and Suttigerree.

Kurryat Nesurgee (with the exception of the village of Mudunbhavee, belonging to Siddojee Row Naik Nimbalkur, Sur-Lushkur, *alias* Nepanekur).

Kurryat Belwadee (with the exception of the village of Doddwar, belonging to the Chintamun Row Sahib Sangleekur).

Kurryat Kubboor (with the exception of the village of Belakode, belonging to Siddojee Row Naik Nimbalkur, Sur-Lushkur, *alias* Nepanekur).

The five summits Tegoor, Kulkeree, Kulghutge, Bommeekutty, and Toombah.

The twelve villages under the Fort of Kullaniddeegurh.

Fort of Heree Gundhurvgurh and its dependencies.

Fort of Gudjendragurh and its dependencies.

The five following villages of the pergunnah Nurgoond, *viz* :—

1. Tudahal.	3. Auchmutty.	5. Revudekope.
2. Kurkeecutty.	4. Gooloogoondee.	

The thirteen following villages of the pergunnah Govincopp, *viz* :—

1. Benkuncopp.	6. Khanapoor.	10. Hurlapoor.
2. Urshingode.	7. Mudgoonkee.	11. Govuncopp.
3. Hunchinall.	8. Gobburgoompee.	12. Mullapoor.
4. Hudgulee.		
5. Coorulgery.	9. Bettud Koosogul.	13. Javoor.

The four following villages of the pergunnah Azumnugur, *viz* :—

1. Kusba Belgaon.	3. Sindolee.
2. Hindulgee.	4. Munnoor.

The eight following villages of the pergunnah Shapoor, *viz* :—

1. Koodchee.	4. Dhamnee.	7. Moduga.
2. Kanabergee.	5. Moochundee.	8. Chundgurn.
3. Chundunhosoor.	6. Yulebile.	

The village Chickwudavully of the pergunnah Sirhutty.

The seven following villages of the pergunnah Lutchmesswer, *viz* :—

1. Sunkleepoor.	4. Humigee.	6. Mullikarzunpoor.
2. Budnee.	5. Goommagole.	7. Chakinkeree.
3. Vittulapoor.		

The village of Boodihal of the pergunnah Coondgole.

The village of Algoondee of the pergunnah Machucknoor.

The seven following villages of the pergunnah Ooklee, *viz* :—

1. Kusba Ooklee.	5. Nundeehall.
2. Mungulee.	6. Yembutnahall.
3. Coomulgee.	7. Hutturkeehal.
4. Bissulhall.	

The four following villages of the pergunnah Hortee, *viz* :—

1. Rajunhal.	3. Teelihal.
2. Minchunhal.	4. Kyatunkerry.

The five following villages of the pergunnah Honwar, *viz* :—

1. Ramteerut.
2. Yeteenhal.
3. Arahullee.
4. Culkowteghee.
5. Ghonusghee.

The three following villages of the pergunnah Bagewadee, *viz* :—

1. Kusba Bagewadee.
2. Musbinahall.
3. Yernal.

The nine following villages of the pergunnah Alnee, *viz* :—

1. Arulhuttee.
2. Ubeehal.
3. Tungurree.
4. Mungsoola.
5. Bulgheree.
6. Sumbarga.
7. Bomunhal.
8. Mudhabhavee.
9. Partunhullee.

The village of Bhuhtgoonkee, of the pergunnah Hulsinghee.

The village of Awurkore, of the pergunnah Gurrikokutnoor.

The village Pursulghee, of the pergunnah Bidurree.

The following village of the pergunnah Ghote, *viz* :—

Soorpah.

The seven following villages of the pergunnah Chimulghee, *viz* :—

1. Bisalkop.
2. Muzurekop.
3. Mookarteehall.
4. Golsinghee.
5. Ghunee.
6. Sikiowaree.
7. Marudghee.

The village of Bhaganugur, of the pergunnah Siddanath.

The two following villages of the pergunnah Mohumudapoor, *viz* :—

1. Jynapoor.
2. Boodenee.

The two following villages of the pergunnah Terdhall, *viz* :—

1. Suputa Saugur.
2. Khemlapoor.

The three following villages of the pergunnah Mungulwehda, *viz* :—

1. Kuvatholy.
2. Donuz.
3. Umbeh.

The village Konnoor, in the pergunnah Jumkhundy.

The four following villages of the pergunnah Vittul Vishram, *viz* :—

1. Rajgotee.
2. Coondanoor.
3. Sooppeh.
4. Toorkewadee.

The six following villages of the pergunnah Moolgoond, *viz* :—

1. Bundawar.
2. Cunavee.
3. Hossoor.
4. Bussapoor.
5. Sittaulhurree.
6. Serooz.

The four following villages of the taraf Konnoor, *viz* :—

1. Heerecopp.
2. Humpiholee.
3. Hagnoor.
4. Belleree.

The four following villages of the taraf Sanklee, *viz* :—

1. Kellieh.
2. Mendileh.
3. Holludeh.
4. Tanahee.

The three following villages of the taraf Munnery, *viz* :—

1. Mirvale.
2. Morule.
3. Wadee.

The two following villages of the taraf Hurlapoor, *viz* :—

1. Nursapoor.
2. Vobulapoor.

The village Rokudkutty of the taraf Bunnoor.

The three following villages of the Kuryat Usoondee, *viz* :—

1. Usoondee.
2. Kurekutty.
3. Koorwuncopp.

The fourteen following villages of the Kuryat Hoolee, *viz* :—

1. Kusba Hoolee.
2. Cuplee.
3. Munikutty.
4. Belwunkee.
5. Kouzagerry.
6. Rottigawad.
7. Udanoor.
8. Dadericopp.
9. Bingudakutty.
10. Konkancoozhutty.
11. Tooppudacoorhutty.
12. Yamgull.
13. Hooleekutty.
14. Sortoor.

The three following villages of the Kuryat Ingulhully, *viz* :—

1. Nulwudee.
2. Moollahully.
3. Sirgooppee.

The two following villages of the Kuryat Hebbly, *viz* :—

1. Kusba Hebbly.
2. Sevully.

The three following villages of the Kuryat Udgul, *viz* :—

1. Nippunhall.
2. Uluknoor.
3. Beerunhall.

The twenty following villages of the Kuryat Sholapoor, *viz* :—

1. Kusba Sholapoor.
2. Naganoor.
3. Goodeecooppee.
4. Hurgapoor.
5. Kuruzgee.
6. Shendoor O'Rasing Boozoorg.
7. Shenkinhosoor.
8. Honnolee.
9. Konunkeree Pimpulgaon.
10. Kunagulla.
11. Hittnee.
12. Rasingkhoord.
13. Hudulageh.
14. Bhuhirapoor.
15. Sunkesswere.
16. Tuvdee.
17. Booktialoor.
18. Unklay.
19. Bakunhal.
20. Baur.

The nine following villages of the Kuryat Saongaon, *viz* :—

1. Benodee.
2. Huddanal.
3. Muttiwad.
4. Ronganolee.
5. Soolgaon.
6. Bhatnagnoor.
7. Kudee.
8. Suwadulga.
9. Hunchinhall.

The eighteen following villages of the Kuryat Laut, *viz* :—

1. Chinchance.
2. Jettrat.
3. Nahingalez.
4. Hoonurgee.
5. Siddunhal.
6. Yernal.
7. Pudlehal.
8. Lukhnapoor.
9. Guhwan.
10. Boodihall.
11. Kodanee.
12. Coorlee.
13. Uckole.
14. Muhumudapoor.
15. Booddulmookh.
16. Roomtolee.
17. Pangureh.
18. Girgaon.

The seven following villages of the Kuryat Naiz, *viz* :—

1. Mowza Chickoree.
2. Pett Chickoree.
3. Gulutgah.
4. Kothely.
5. Ummangee.
6. Naiz.
7. Koonnoor.

The thirteen following villages of the Kuryat Nesuree, *viz* :—

1. Pett Duddee.
2. Auludhal.
3. Uttehal.
4. Ramewadee.
5. Bedurewadee.
6. Moduga.
7. Naganoor.
8. Khuvunewadee.
9. Shettihully.
10. Beelkee.
11. Sulamwadee.
12. Kote.
13. Dhondgutty.

The village Baganee of the Kuryat Doodgaon.

The three following villages of the taraf Havelee Beejapoor, *viz* :—

Ookmunhal.
2. Kowlga.
3. Ahleabad.

The twenty-six following villages of the Tuppeh Changurh, *viz* :—

1. Kusba Chandgurh.
2. Kodolee.
3. Bagulga Dookurwadee.
4. Sipoor.
5. Savurda.
6. Goolwuda.
7. Vagothurr.
8. Manugaon.
9. Kolendra.
10. Adoor.
11. Naundurida.
12. Ussgaon.
13. Soolye.
14. Humbera.
15. Khundul.
16. Paurla.
17. Kokura.
18. Eesapoor.
19. Konewadee.
20. Oomgaon.
21. Navga.
22. Pilnee.
23. Jambera.
24. Nuhurelee.
25. Bhogolee.
26. Kolondra.

The four following villages of the Prant Raibaug, *viz*:—

1. Uckewat. | 2. Nauguz. | 3. Inglee. | 4. Unkalee.

The twenty-eight following villages of the Prant Miritch, *viz*:—

1.	Huttanoor ...	Kuryat Tauzgaon.
2.	Coodchee ...	Do. Mysal.
3.	Chundoor ...	
4.	Qusba Issapoor	Do. Issapoor.
5.	Chickul Gothun	
6.	Nunbulkeh	
7.	Bedug ...	Do. Beduga.
8.	Goondewadee	
9.	Gourwad ...	Do. Sirhutty.
10.	Aoorwad ...	
11.	Tauklee ...	
12.	Brumhanal	Do. Sanglee.
13.	Pudamaul ...	
14.	Toong ...	Do. Deguruz.
15.	Hingungaon	Do. Kaotah Mahunkaul.
16.	Dhamnee ...	Do. Havelee.
17.	Vasumba ...	Do. Kaotah.
18.	Zurundee ...	Do. Anjunee.
19.	Kowluga ...	Do. Sawurde.
20.	Curolee ...	Do. Desing.
21.	Shipoor ...	Do. Ainapoor.
22.	Bekeeree ...	Do. Joogul.
23	Rajapoor ...	
24.	Nundeekoorlee	
25.	Keroor ...	
26.	Yedoor ...	
27.	Kullholey ...	
28.	Shahapoor ...	

The following village of the Prant Kagul, *viz*:—

Mauzurree.

The thirty-eight following villages, not belonging to any particular pergunnah or other territorial division, *viz*:—

1. Sowndutty.	15. Hoolginhal.	28. Ettagee.
2. Kotewada.	16. Kearcopp.	29. Gundhigwad.
3. Halkoosoogal.	17. Guzputty.	30. Toligee.
4. Gulkeree.	18. Gadeekopp.	31. Qusba Hoockeree.
5. Mulligwad.	19. Huttiholee Khoord.	32. Pett Hoockeree.
6. Moogulkhan. Hoobly.	20. Alaguncopp.	33. Choolakee.
7. Umrapoor.	21. Bógoor.	34. Goruvhal.
8. Veerapoor.	22. Dausticopp.	35. Kuggudhal.
9. Hundoor.	23. Hootikottul.	36. Gorwunkolla.
10. Tulwarcopp.	24. Budus.	37. Bussedonee.
11. Marguncopp.	25. Coockadolly.	38. Sindugee.
12 Kusmulgee.	26. Jeeknoor.	
13 Umbegapoor.	27. Devur Sigehully.	
14. Beelamurree.		

The tract of country, comprising certain lands on the Mahabuleshwur Hills, inclusive of the village of Paur (with the exception of the fort of Purtabghur and its established lands), ceded by the Rajah of Sattara under a treaty with the British Government, and such part of the road, with a space of two hundred English yards on each side thereof, leading from the boundary of the aforesaid cession to the top of the Paur Ghaut as may not be within the limits of the aforesaid village of Paur, the extent, measurement, and bearings of which are particularized in the map and schedule annexed to the aforesaid treaty.

The whole village of Moja Assood, taraf Jalgaum, talooka Severndroog, Zillah Rutnaguree.

Half village of Moja Patamsaee, taraf Nagotana, talooka Sanksea, zillah Tannah. Whole village of Moja Khanley, taraf Pen, talooka Sanksea, zillah Tannah.

1. Village of Deeghatee.
2. Do. of Sau.
3. Do. of Kasarbhat.
4. Do. of Kelwaney.
5. Do. of Poonadey.
6. Do. of Rawey.

Names of the Khars.

1. Sau Khar.
2. Sukum Khar.
3. Doobanee Khar.
4. Bhungaree Khoord Khar.
5. Tarbund Khar.
6. Bhumgaree Chakota Khar.
7. Antra Bamda Khar.
8. Antra Boodrook Khar.
9. Bhundar Khar.
10. Tullay Khar.
11. Josu Khar.
12. Rawey Khar.

} Taraf Ourwullut, talooka Panwell, zillah Tannah.

THE LAPSED JAGHEER OF CHINCHNEE.

Pergunnah Neergoondee.

1. Kusba Neergoondee.	10. Moje Eettgee.
2. Moje Hebbal.	11. „ Rajnal.
3. „ Keersal.	12. „ Bidnal.
4. „ Abbihal.	13. „ Koorganoor.
5. „ Yelgoor.	14. „ Aldinnee.
6. „ Kasimkoontee.	15. „ Gonal.
7. „ Boodihal.	16. „ Katapoor.
8. „ Musootee.	17. „ Dewlapoor.
9. „ Moodepoor.	18. „ Murikuttee.
	19. „ Neerulbhavee.
	20. „ Aresbunker.
	21. „ Wadwadgee.

Pergunnah Chandkowte.

1. Kusba Chandkowte.	7. Moje Daberee.
2. Moje Chutterkee.	8. „ Eetunhullee.
3. „ Roogee.	9. „ Gugunhullee.
4. „ Moolsawulgee.	10. „ Solapoor.
5. „ Aheree.	11. „ Hunchinal.
6. „ Jumbgee.	12. „ Kurulwar.
	13. „ Umkulgee.

Pergunnah Ooklee.

1. Moje Donoor.	4. Moje Kuggoor.
2. „ Neginhal.	5. „ Hurgullee.
3. „ Noollah.	6. „ Hurginhal.
	7. „ Honutgee.

Pergunnah Nuldroog.

1. Moje Kesurzuwulgee.	5. Moje Kalegaon.
2. „ Moostee.	6. „ Ebhrampoor.
3. „ Sulgur.	7. „ Kakrumb.
4. „ Arlee.	8. „ Tudwuleh.

Moje Pooluz.	Pergunnah Mohul.
„ Hurulgee.	„ Kulboorga.
„ Hottgee.	„ Ahirwaree.
„ Awrad.	„ Mundroop.
„ Moogulee.	„ Maindurgee.

Pergunnah Hortee.

1. Kusba Hortee.	13. Moje Busnal.
2. Moje Koloorgee.	14. „ Sawulsung.
3. „ Domnal.	15. „ Hulgoonkee.
4. „ Kunchinal.	16. „ Goondwan.
5. „ Muknapoor.	17. „ Sonkunhullee.
6. „ Boblad.	18. „ Koorgee.
7. „ Hudulsung.	19. „ Morusnal.
8. „ Nimbal Boodrook.	20. „ Deginal.
	21. „ Goonkee.
9. „ Nimbal Khoord	22. „ Turgoondee.
10. „ Kunnal.	23. „ Kottnal.
11. „ Bomunhullee.	24. „ Kupnimburge
12. „ Agusnal.	

Pergunnah Hulsungee.

1. Kusba Hulsungee.
2. Moje Yelgee.
3. „ Turiwaree.
4. „ Arjnal.
5. „ Bhirungee.
6. „ Boodihal.
7. „ Keroor.
8. „ Chunegaon.
9. „ Anjotgee.
10. „ Dhoolkhur.
11. „ Purnoor.
12. „ Bewnoor.
13. „ Chorgee.
14. „ Munn-Ankulgee
15. Moje Mahnhullee.
16. „ Murgoor.
17. „ Chouryal.
18. „ Hingnee.
19. „ Burgoondee.
20. „ Abersung.
21. „ Mailar.
22. „ Seergoor.
23. „ Anchee.
24. „ Mundral.
25. „ Seernal.
26. „ Lonee Khoord.
27. „ Bulolee.
28. „ Jhulkee.

Pergunnah Bagewaree.

1. Moje Moottgee.
2. „ Engleshwur.
3. „ Salwargee.
4. „ Heepurgee.
5. „ Dindwar.
6. „ Rubnal.
7. „ Deginal.
8. „ Tukulkee.
9. „ Oottnal.
10. „ Munoor.
11. „ Hullihal.
12. „ Kuribuntnal.
13. Moje Hoonshal.
14. „ Hoolbenchee.
15. „ Hunchinal.
16. „ Agusbal.
17. „ Ewungee.
18. „ Kamunkeree.
19. „ Boodihal.
20. „ Ooppuldinee.
21. „ Nursungee.
22. „ Nagoor.
23. „ Ambulnoor.
24. „ Sunknal.

Pergunnah Annigeree.

1. Kusba Annigeree.
2. Moje Hullikeree.
3. „ Saswihullee.
4. „ Kondikopp.
5. „ Bussapoor.
6. „ Bhudrapoor.
7. Moje Untoor.
8. „ Saidapoor.
9. „ Munjegood.
10. „ Kawulwar.
11. „ Hullihal.
12. „ Bemnoor.
13. „ Nagnoor.

Pergunnah Uthnee.

1. Kusba Uthnee.
2. Moje Azor or Yemmihal.
3. „ Siroor.
4. „ Nagnoor.
5. „ Jumbgee.
6. „ Sewnoor.
7. „ Mullabad.
8. „ Bewnoor.
9. Moje Yekunchee.
10. „ Burchee.
11. „ Koulgood.
12. „ Sinal.
13. „ Musurgooppee.
14. „ Hunmapoor.
15. „ Kirugeree.

Pergunnah Honwar.

1. Kusba Honwar.
2. Moje Kukmuree.
3. „ Bijjurgee.
4. „ Kotulgee.
5. „ Kohullee.
6. „ Yellihudulgee.
7. „ Bargee.
8. „ Aigullee.
9. Moje Uluginhal.
10. „ Babanuggur.
11. Thana Telsung.
12. Moje Urtal.
13. „ Bunnoor.
14. „ Kunnal.
15. „ Halhullee.
16. „ Kunmura.

Pergunnah Gureekokutnoor.

1. Kusba Gureekokutnoor.
2. Moje Suttee.
3. „ Dodwar.
4. Moje Junwar.
5. „ Bulwar.
6. „ Korganoor.

Pergunnah Gulgullee.

1. Kusba Gulgullee.
2. Moje Amuljhuree.
3. „ Koloor.
4. „ Yerhullee.
5. „ Rubkuvvee.
6. „ Gunnee.
7. „ Hunchinal Khoord.
8. Moje Hunchinal Boodrook.
9. „ Chowrapoor.
10. „ Boodnee.
11. „ Bulwulmottee.
12. „ Boodihal.
13. „ Goolbal.
14. „ Bisnal.
15. „ Mondugnoor.

Moje Hipurgee, pergunnah Jumkhundee.
„ Nipanee .. } Kuryat Latt.
„ Sergopee .. }
„ Belkhor, Kurryat Kubboor.
„ Mudunbhavee, Kurryat Naysurgee.
„ Seergaon (Dependent on the foot of Heeree Gundhurvghur).
„ Bhiwsee, Prant Kagul.
„ Deshoor, pergunnah Yelloor.

THE LAPSED STATE OF MANDVEE.

THE LAPSED STATE OF COLABA.

The Ghora of the Vishalgur Fort formerly belonging to the Pritinidhee of Vishalgur and comprising the following villages:—

1. Mouza Deode.
2. Do. Bhudkumbé.
3. Do. Wanjolee.
4. Do. Kochré.
5. Do. Veerowlee Boozoorg and Gowil.
6. Do. Kolé Wadee.
7. Do. Paloo.
8. Do. Salpé.
9. Do. Keirbet.
10. Do. Wadee Ranjun.
11. Wadee Udhistee.
12. Do. Chinchoortee.
13. Do. Wud.
14. Mouza Moorshee.
15. Do. Bhowde.
16. Wadee Tipowné.
27. Khor Ninks Prudha Wulla.
18. Wadee Oombrowne.
19. Do. Manchal.

Turf Sattara.

Turf Purlee.

Turf Wundun, with the exception of the village of Sungum Mahoolee belonging to the Punt Prithinidhee.

Turf Targaon, with the exception of the village Watar entered in the accounts as belonging to the Chief of Jumkhundee.

Turf Oomruj, with exception of the following two villages:—

1. Kortee, entered in the accounts as belonging to the Punt Prithinidhee.
2. Seerwude, entered in the accounts as belonging to the Chief of Jumkhundee.

Summut Nimb.

Turf Medhey.

Turf Kedumb.

Turf Baramoorey.

Turf Koodal.

Turf Ategaon.

Turf Bamnolee.

Turf Solsey.

Turf Tamb.

Kuryat Nanegholo.

Turf Tarlay.

Kuryat Tulbeed.

Turf Havellee Kurad, with the exception of the following twelve villages:—

1. Sydapoor ...
2. Kapeel ...
3. Padlee ...
4. Belowdey Wurghat ...
5. Doosherey ...
6. Gondee ...
7. Ghonshee ...
8. Kodolee ...
9. Veerwudey ...
10. Bichood ...
11. Munoo ...

} Entered in the accounts as belonging to the Punt Prithinidhee.

12. Retray Khoord Ditto to Sangleekur Putwurdhun.

Turf Murlee.
Turf Patun.
Turf Helwak.
Kuryat Kaseegaon.
Turf Koley.
Forts Sadasewgud, Wussuntgud, and Munchindrugud.
Turf Khuttao.
Turf Mullowdee.
Turf Duhigaon.
Turf Mhuswud.
Turf Lulgaon.
Forts of Muchimangud, Waroogud, and Wurdhungud.
Turf Dhurmpooree.
Kuryat Khanapoor.
Kuryat Mainee.
Kuryat Wangee.
Kuryat Vitch.
Kuryat Bhalownee.
Kuryat Nimsod.
Fort of Bhooshungud.
Purgunnah Kassegaon, Talooka Punderpoor.
Purgunnah Brumhupooree, Talooka Punderpoor.
Purgunnah Sangola.
Purgunnah Gherdee.
Purgunnah Nazréy.
Purgunnah Aklooj.
Purgunnah Velapoor.
Purgunnah Bhalownee, with the exception of the following five villages, entered in the accounts as belonging to the Chief of Akulkote:

1. Peeliv.
2. Shendé Chinch.
3. Shingornee.
4. Dhanorey.
5. Koosmadey.

Turf Havelee Waee.
Turf Jor Khorey.
Summut Koreygaon with the exception of the village of Kinhee belonging to the Punt Prithinidhee.
Summut Wagholee.
Purgunnah Molwad.
The parts of the following purgunnahs situated in the Collectorate of Sattara:—
Purgunnah Bejapoor.
Purgunnah Gotay.
Purgunnah Bullotee.
Purgunnah Sidhnath.
Purgunnah Mumdapoor.
Purgunnah Chimulgee.
Purgunnah Kolhar.
Purgunnah Honwad.
Purgunnah Bardole.
Purgunnah Shirala, with the exception of the village of Wategaon, entered in the accounts as belonging to Chief of Kooroondwad.
Purgunnah Atpadee, with the exception of the village Vitlapoor, entered in the accounts as belonging to the Punt Prithinidhee.
Purgunnah Mungulwedhey.
Purgunnah Shirwul, with the exception of the following villages, entered in the accounts as belonging to the Punt Sucheo:—

1. Shirwul.
2. Bowdé.
3. Kessoordee.
4. Pargaon.
5. Tondlé.
6. Sangvee.
7. Bhadé.
8. Rooee.
9. Yelké.
10. Kowté.
11. Bhadowde.

The parts of the following turfs, situated in the Collectorate of Sattara:—

Turf Sawurdey.

Turf Chiploon.

Turf Walwa, situated within the Sattara Territory, with the exception of the village Koondul, entered in the accounts as belonging to the Punt Prithinidhee.

Turf Waroon.

Turf Phultun, excepting the villages of Dalwuddee and Wakree, entered in the accounts as belonging to the Chief of Pultun.

Turf Velwund Khorey.

Turf Rohid Khorey, with the exception of the village Hatnoshee, entered in the accounts as belonging to the Punt Sucheo.

Turf Neerthudee, with the exception of the village Neerjey, entered in the accounts as belonging to the Punt Sucheo.

The parts of the following Kuryats situated within the Collectorate of Sattara:—

Kuryat Bajee.
Ditto Wudgaon.
Ditto Havelee Kolapoor.
Ditto Kodolee.
Ditto Satwa.

Kuryat Bhilowdee, with the exception of the following four villages:—

1. Nagraley.
2. Babwudey.
3. Ghogaon, and
4. Tooparee, entered in the accounts as belonging to the Chief of Sanglee.

Kuryat Sanglee.

Kuryat Doodgaon, with the exception of Bhud Kinbey, entered in the accounts as belonging to Sangleekur Putwurdhun.

Kuryat Ound, with the exception of the following eight villages:—

1. Ramapoor.
2. Viahapoor.
3. Soukeerey.
4. Pargaon.
5. Seerusgaon.
6. Chikulwahal.
7. Oound.

} Entered in the accounts as belonging to the Punt Prithinidhee.

8. Kurley. } Ditto as belonging to the Chief of Akulkote.

Kuryat Tasgaon.

Ditto Wissapoor, with the exception of the following four villages, entered in the accounts as belonging to the Chief of Sanglee :—

1. Altay.
2. Seergaon.
3. Nimb.
4. Audhullee.

Kuryat Anjvee.

Ditto Raibaug.

That part of Prant Panalla situated within the Collectorate of Sattara.

1. Moujé Pehnoor.	5. Moujé Akoombey.
2. „ Bhend.	6. „ Bembla.
3. „ Bhutoombrey.	7. „ Tambweh, and
4. „ Yeoteé.	8. Kusba Kurcumb.

1. Kusba Chimulgee.	8. Moujé Akulwaree.
2. Moujé Almuttee.	9. „ Arsungee.
3. „ Wundul.	10. „ Benal.
4. „ Beeruldeenee.	11. „ Ungudgeeree.
5. „ Boodnee.	12. „ Hungurgee.
6. „ Hoonshall.	13. „ Oonee Bhawee, and
7. „ Nagwar.	14. „ Goodheenee.

The following villages in Turf Moogul Khode :—

Moujé Goondewadee.	Moujé Palbhavee.
„ Dhuroor.	„ Kuppulgoodee.
„ Sidapoor.	„ Hulloor.
„ Koleejood.	„ Sivapoor.
„ Yeburhuttee.	„ Khan Naikinhuttee.
„ Harogeree.	„ Moodulgee.
„ Heedkul.	„ Moonal.
„ Moogul Khode.	

The following villages in Prant Meerij :—

1. Moujé Sonee } Kuryat Muné.
2. „ Bhose } Rajooree.
3. „ Bisoor } Kuryat Sunglee.
4. „ Koopwadé }
5. „ Hurolee, Kuryat Dessing.
6. „ Yerundolee } Kuryat Bedug.
7. „ Belowkee }
8. „ Arwundé, Kuryat Sawurdé.
9. „ Wudgaon, Kuryat Aujnee.
10. „ Kulombee, Kuryat Hawélee.
11. „ Shedshal, Kuryat Seerhuttee.
12. „ Pandegaon, Kuryat Kowté Mahankul.
13. Kusba Tasgaon } Kuryat Tasgaon.
14. Moujé Toorchee }
15. „ Padlee }
16. „ Bhellwaddy }
17. „ Wusgudé, Kuryat Kowté.
18. „ Nimnee.

The following villages in Prant Kagul :—

1. Moujé Anklee, Kuryat Manjree.
2. „ Boorlee, Kuryat Digruj.

The following villages in Prant Rayabag :—

1. Kusba Ainapoor, Kuryat Ainapoor.
2. Moujé Hutnolee, Kuryat Nanduré.

The following village in Prant Hookéree :—

1. Moujé Mungawuttee, Kuryat Joogul.

The following villages in Prant Beejapoor :—

1. Moujé Sheerhuttee. } Kuryat Kokutnoor.
2. „ Nagnoor. }
3. „ Rutnapoor. }
4. „ Sewdee. }
5. „ Hullihal. }

The following village in Purgunnah Kokutnoor :—

1. Moujé Mhyswadgee.

Purgunnah Yadwar with the exception of the 3 following villages :—

1. Ourwad.	3. Chippulkuttee.
2. Kulleegoodee.	

Entered in the accounts as belonging to the Chief of Jumkhundee.

Kuryat Kinnee.

The following village in Turf Kannoor :—

1. Moujé Chick Tursee, Kuryat Kannoor.

The following village in Purgunnah Shahpoor :—

1. Ashte.

The following villages in Kuryat Sawurdé :—

1. Kusba Sawurdé.
2. Moujé Londe.

The following villages in Turf Phootgaum :—

1. Kusba Saoluj.	3. Moujé Kurowlee.
2. Moujé Dongursanee.	

The following village in Turf Tasgaum :—

1. Moujé Poonudee.

The following village in Prant Kurad :—

1. Moujé Yelawee.

The following village in Kuryat Oochgaon :—

1. Moujé Belgoondee.

The following village in Kuryat Kagtee :—

1. Moujé Kungralee Khoord.

The following village in Turf Samburay :—

1. Moujé Niljee.

The following village in purgunnah Azumnugur.

1. Khasbag.

The following isolated villages :—

1. Kusba Shedbal.	5. Moujé Moorgoondee.
2. „ Joogul.	6. „ Tavsee.
3. Moujé Kagwad.	7. „ Nandgaon.
4. „ Oogur Boodrook.	

The following villages in purgunnah Luxumeshwar :—

1. Moujé Kullus.	5. Moujé Beejpoor.
2. „ Soorngee.	6. „ Kunkapoor.
3. „ Konheegeree.	7. „ Kondeekope.
4. „ Wudwee.	8. „ Konereecope.

The following villages in purgunnah Moolgoond:—

1. Moujé Moolgoond.	9. Moujé Yergoopee.
2. „ Sherool.	10. „ Narayenpoo.
3. „ Kaboolayet Kuttee.	11. „ Nagurhullee.
	12. „ Muntoor.
4. „ Hurthee.	13. „ Keresoor.
5. „ Chinchlee.	14. „ Hebsoor.
6. „ Kulloor.	15. „ Kurlwad.
7. „ Chuklubbee.	16. „ Kooruttee.
8. „ Heerenurtee.	17. „ ChickNurtee.

The following village in Kuryat Ingulhullee:—

1. Moujé Ingulhullee.

The following villages in purgunnah Nurgoond:

1. Moujé Nurgoond.	8. Moujé Somapoor.
2. „ Byrunhuttee.	9. „ Boorlkuttee.
3. „ Dundapoor.	10. „ Seedapoor.
4. „ Kurwinkope.	11. „ Chick Nurgoond.
5. „ Jugapoor.	
6. „ Moujepeit.	12. „ Kunkeekope.
7. „ Urbaun.	13. „ Halgope.

The following villages in purgunnah Nowlgoond:—

1. Moujé Kooregovunkope.	2. Moujé Hooureekuttee.

The following villages in Kuryat Seerole:—

1. Moujé Seerole.	4. Moujé Kullus.
2. „ Wudwuttee.	5. „ Lingudhal.
3. „ Ingulgoondee.	6. „ Boodeehal.

The following villages in Turf Konnoor:—

1. Moujé Konnoor.	8. Moujé Idgull.
2. „ Aleekuttee.	9. „ Madhagee.
3. „ Lukmapoor.	10. „ Bennoor.
4. „ Goonukope.	11. „ Ujgoondee.
5. „ Chick Molungee.	12. „ Bennoor.
	13. „ Tulukwad.
6. „ Heera Tudsee.	14. „ Hoteehollee.
7. „ Wasseena.	15. „ Lingudhal.

The following villages in purgunnah Badamee:—

1. Moujé Megoor.	2. Moujé Karamoodee.

The following village in Mahal Hoskerree:—

1. Khurlkope.

The isolated villages of Behuttee and Sungdal.

The district of North Canara with the exception of the Talooka of Cundapoor.

Parts of villages and lands ceded to the Government of Bombay for railway purposes.

Collectorate of Surat.

So much land in the villages of Kunsar, Oodhna, Vercha, Oon, and Sucheen, as was ceded by the Nawab of Sucheen.

Collectorate of Kaira.

So much land in the village of Khumbhalia as was ceded by His Highness the Guicowar.

SCHEDULE V.

ENACTMENTS REPEALED.

Part I.—Acts.

Number and year.	SUBJECT OR TITLE.	Extent of repeal.
II of 1835	Assam, Arracan and Tenasserim.	The whole.
VI of 1835	Cossyah Hills and Cachar.	The whole.
XXI of 1836	Creation of zilas, Bengal.	The whole.
X of 1838	Kumaon.	The whole.
VIII of 1839	Jaghcer of Chinchuee.	The whole.
XXIV of 1839	An Act for the administration of justice and collection of the revenue in certain parts of the districts of Ganjam and Vizagapatam.	Sections one, three, four, five and six.
VI of 1842	An Act for annexing to the British Territory certain villages belonging to the late Nepance Jagheer, and acquisitions by exchange from the Sattara State, and for bringing under the Regulations an Inam village of Purgunnah Yelloor.	The whole.
XI of 1846	An Act for the exemption of certain territory in the province of Candeish and the Zillah Ahmednuggur from the operation of the General Regulations.	All except the Schedule.
of 1848	An Act for annexing the lapsed State of Mandvee to the Presidency of Bombay.	The preamble, section one, section two down to and including the figures and word '1827, that,' section three and the schedule.
VIII of 1853	An Act for bringing the lapsed State of Colaba under the laws of the Presidency of Bombay.	The preamble and sections one and three.
XIII of 1853	An Act for bringing under the operation of the Regulations and Acts in force in the Presidency of Bombay certain territories subordinate to that Presidency.	The whole.
XVII of 1853	An Act to repeal Regulation VII of 1816, and to declare the law which is to be in force in the tract of land granted to Maharajah Imrit Rao.	The whole.
XX of 1854	An Act to amend Regulation XIII of 1833 of the Bengal Code.	The whole.

SCHEDULE V—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXXVII of 1855.	An Act to remove from the operation of the General Laws and Regulations certain districts inhabited by Sonthals and others, and to place the same under the superintendence of an officer to be specially appointed for that purpose.	Section one, clause two, section three, section four, clause two, sections five and six.
XXIII of 1858.	An Act for bringing the district of Kurnool under the Laws of the Presidency of Fort St. George.	The whole.
XXXII of 1858.	An Act for bringing the Fort of Tanjore and the adjacent territory under the Laws of the Presidency of Fort St. George.	So much as has not been repealed.
XXII of 1860	An Act to remove certain tracts on the eastern border of the Chittagong district from the jurisdiction of the tribunals established under the General Regulations and Acts.	Sections two, three, six and seven.
XIV of 1861	An Act to remove certain tracts of country in the Rohilcund Division from the jurisdiction of the tribunals established under the General Regulations and Acts.	Sections two, three, six and seven.
XII of 1863	An Act to bring the Pergunnahs of Mahoba and Jeitpore, in the district of Humeerpore, under the operations of the General Regulations.	The whole.
I of 1864	An Act to bring the Jagheers of Poorwa and Khuddee, in the district of Banda, under the operation of the General Regulations.	The whole.
XIX of 1864	An Act to remove certain tracts of country in the district of Mirzapore from the jurisdiction of the local Courts.	Sections two, three and four.
XXIV of 1864.	An Act relating to the administration of certain districts under the Government of the Lieutenant Governor of the North-Western Provinces.	Section nine from and including the words 'and shall take effect' to the end of the section, sections ten, eleven, twelve, thirteen, fourteen and fifteen.
XIX of 1867	An Act to make further provision for the administration of justice in the district of Darjiling.	The whole.
IV of 1868	An Act to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency.	The whole.
XXII of 1868	An Act to bring the Mauza Kheria, in the district of Agra, under the operation of the General Regulations.	The whole.

SCHEDULE V.—*continued.*

Part II.—Regulations.

A. BENGAL CODE.

Number and year.	TITLE.	Extent of repeal.
III of 1793	A Regulation for extending and defining the jurisdiction of the Courts of Dewanny Adawlut, or Courts of Judicature for the trial of Civil suits in the first instance, established in the several Zillahs, and in the cities of Patna, Dacca and Moorshedabad.	Sections two and four.
VII of 1795	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying Civil suits, in the first instance, at the city of Benares and at Mirzapore, Ghazeepore, and Jaunpore in the Province of Benares, and for defining the jurisdiction and powers of those Courts.	The whole.
XVIII of 1795.	A Regulation for extending to the Province of Benares, Regulation XVIII, 1793, entitled "A Regulation for preserving complete the records of the Civil and Criminal Courts of Judicature, and requiring the Zillah and City Courts to transmit monthly reports of the suits decided by them to the Provincial Courts of Appeal; and directing the Provincial Courts of Appeal to submit monthly reports of the appeals and causes decided by them to the Sudder Dewanny Adawlut."	The whole.
XXX of 1795	A Regulation for extending to the Province of Benares, Regulation XXI, 1793, entitled "A Regulation for establishing in each Zillah an office for keeping the records in the native languages which relate to the public revenue, and prescribing rules for the conduct of the keepers of the records."	The whole.
XLVI of 1795.	A Regulation for extending to the Province of Benares Regulation XXXIII, 1793, entitled "A Regulation for re-enacting, with modifications, the Rules passed on the 11th February and 21st October 1791 for repairing the Embankments kept in Repair at the public expense; and for encouraging the digging of Tanks or Reservoirs and Water-courses, and making Embankments."	The whole.
XLVIII of 1795.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice, or the collection of the public revenue, in the Province of Benares, from lending money to talookdars, zemindars, putteedars, or other actual proprietors of land, or to farmers of land holding farms immediately of Government, or the under-farmers or ryots	The whole.

SCHEDULE V—*continued.*

Number and year.	TITLE.	Extent of repeal.
	of the several descriptions of proprietors and farmers, of land abovementioned or their respective sureties; and for prohibiting in the said province Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings for carrying on manufactures, or other purposes without the sanction of the Governor General in Council.	
VII of 1797	A Regulation for abolishing the office of Commissioner at Backergunge and establishing another Court of Dewanny Adawlut in the Districts at present comprized in the Zillah of Dacca Jelalpore; and for reserving to the Governor General in Council the power of increasing the Rates of the Duty on Stills, specified in section VI, Regulation XXXIV. 1793, in the Provinces of Bengal, Behar, Orissa and Benares.	The whole.
II of 1803	A Regulation for establishing and defining the jurisdiction of the Courts of Adawlut, or Courts of Judicature, for the trial of Civil suits in the first instance, in the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company.	The whole.
V of 1803	A Regulation for empowering the Sudder Dewanny Adawlut to try appeals from the decisions of the Provincial Court of Appeal established in the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company; and for extending the jurisdiction of the Sudder Dewanny Adawlut over the said provinces and all the Civil Courts established therein.	The whole, except sections twenty-four and twenty-six.
VIII of 1803	A Regulation for extending the jurisdiction of the Nizamut Adawlut to the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company.	The whole.
XII of 1803	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature in the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company.	The whole.
XIII of 1803	A Regulation for preserving complete the records of the Civil and Criminal Courts of Judicature, in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, and for requiring the Zillah Courts in the said provinces to	The whole.

SCHEDULE V.—*continued.*

Number and year.	TITLE.	Extent of repeal.
	transmit monthly reports of the suits decided by them to the Provincial Court of Appeal; and for requiring the Provincial Court of Appeal to submit monthly reports of the appeals and causes decided by them to the Sudder Dewanny Adawlut; and for enabling the Sudder Dewanny Adawlut to judge of the progress made by the Zillah and Provincial Courts, in the said provinces, in the determination of causes.	
XIX of 1803	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, from lending money to zemindars, independent talookdars, or other proprietors of land or dependent talookdars or farmers of land holding farms immediately of Government or the under-farmers or ryots of the several descriptions of proprietors and farmers of land above mentioned or their respective sureties; and for prohibiting Europeans, of any description, holding possession of lands that may be mortgaged to them, or purchasing or renting lands in the said Provinces for erecting houses or buildings for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	The whole.
XXIII of 1803.	A Regulation for establishing in each Zillah in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, an office for keeping the records in the Native languages which relate to the public revenue and prescribing rules for the conduct of the keepers of the records.	The whole.
XXV of 1803.	A Regulation prescribing rules for the conduct of the Board of Revenue and the Collectors, and for declaring the proprietary right in the lands, in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, to be vested in the zemindars and other land-holders under the terms and conditions of the settlement of the land revenue formed by the Hon'ble the late Lieutenant Governor and the Board of Commissioners, pursuant to the authority vested in them by His Excellency the Most Noble the Governor General.	The whole, except sections twenty-nine, thirty, thirty-one and thirty-two.

SCHEDULE V.—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXXI of 1803.	A Regulation for trying the validity of the titles of persons holding, or claiming a right to hold, lands exempted from the payment of public revenue, under grants not being badshahee or royal grants, in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company; for determining the amount of the annual assessment to be imposed on lands so held which may become subject to the payment of public revenue; and for forming a periodical register of all lands held exempt from the payment of public revenue under grants not being badshahee or royal.	The whole, except section two, clauses one, two, seven and eight, section three, clause one and section five.
IX of 1804	A Regulation for altering the denomination of the Court of Circuit and the Provincial Court of Appeal for the division of the ceded Provinces; for the administration of Justice in Criminal cases, in the conquered provinces in the Dooab and on the right bank of the river Jumna, and in the territory ceded to the Hon'ble the English East India Company in Bundlecund by the Peishwa.	The whole.
VIII of 1805	A Regulation for extending to the conquered provinces situated within the Dooab and on the right bank of the river Jumna, and to the territory ceded to the Hon'ble the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal government of the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company as have not been already extended to those territories and for revising and amending certain parts of the said Laws and Regulations.	The whole, except sections eighteen and twenty-four.
XIII of 1805	A Regulation for the maintenance of the peace and for the support and administration of the Police in the Zillah of Cuttack, and for amending certain provisions contained in Regulation IV. 1804.	Sections two, three and four.
XIV of 1805	A Regulation for the administration of Justice in Civil cases in the Zillah of Cuttack.	The whole.
VII of 1806	A Regulation for re-establishing a Court of Civil Judicature in the vicinity of Calcutta, and for defining its jurisdiction.	The whole.
XII of 1806	A Regulation for annexing the Pergunnahs of Sonk, Sonsa, and Sahar, situated on the right bank of the river Jumna, to the jurisdiction of the zillah of Agra, and for extending to those Pergunnahs the Laws and Regulations established for the internal government of the ceded and conquered Provinces.	The whole.
XIV of 1806	A Regulation for abolishing the Court of Dewanny Adawlut of the zillah of the Northern Division of Saharunpore; and for incorporating the jurisdiction of that Court with the Civil jurisdiction of the Court established in the Southern Division of Saharunpore.	The whole.
XVII of 1806.	A Regulation for extending to the Province of Benares the rates of interest on future loans, and provisions relative thereto, contained in Regulation XV. 1798; also for a general extension of the period fixed by Regulations I. 1798, and XXXIV. 1803, for the redemption of mortgages and conditional sales of land, under Deeds of Bye-bil-wuffa, Kut-cubaleh, or other similar designation.	The whole, except sections one, seven and eight.
XV of 1812	A Regulation for extending to the ceded and conquered Provinces, and to the Province of Benares, certain parts of Regulation I. 1811, and for rescinding Regulation II. 1810.	The whole.
XXII of 1812	A Regulation for exempting certain territories and Jaghires situated on the borders of the Zillah of Bundlecund from the operation of the general Regulations, and for annexing to that Zillah certain lands formerly composing a part of the Jaghire of the Killadar of Calenger.	Sections three and four.
VII of 1816	A Regulation for defining the tenure on which certain lands at present included within the limits of the territories of the British Government, and subject to its general Laws and Regulations, are to be held as an independent jageer by His Highness Amrut Rao.	The whole.
XVIII of 1816.	A Regulation for annexing to the Zillah of Allahabad the Pergunnah of Handya, formerly composing a part of the territories of His Excellency the Nuwaub Vizier.	The whole.
II of 1818	A Regulation for annexing to the Zillah of Bundlecund the Elakeh of Khundeh appertaining to the Pergunnah of Mahoba, together with certain villages belonging to the Pergunnah of Choorkee on the right bank of the Jumna, formerly composing a part of the territories of Nana Govind Rao.	The whole.

SCHEDULE V.—*continued.*

Number and year.	TITLE.	Extent of repeal.
IV of 1818	A Regulation for re-establishing the Dewanny Adawlut of the Northern Division of Seharunpore.	The whole.
V of 1824	A Regulation for extending the operation of Regulation VI. 1823 to the Provinces of Orissa, Behar and Benares, and to the ceded and conquered Provinces.	The whole.
XVIII of 1825.	A Regulation for annexing the Settlement of Chinsurah, and other Territories ceded to the British Government by the Government of the Netherlands, to the Zillah and City jurisdictions most contiguous thereto, and to provide for the administration of the said Territories.	The whole.
XXI of 1825	A Regulation for annexing to the jurisdiction of the Commissioner of Kumaon the tract of country called the Dehra Doon, and also the Pergunnah of Chandnee, heretofore forming part of the Districts of Seharunpore and Moradabad.	The whole
V of 1826	A Regulation for annexing to the Zillah of Agra the Pergunnah of Goberdhun.	The whole.
VI of 1826	A Regulation for constituting the jurisdiction of the Joint Magistrate, stationed at Futtehpore, a distinct Zillah.	The whole
V of 1829	A Regulation for rescinding part of Regulation X. 1817, and parts of Regulation XXI. 1825.	The whole.
VI of 1831	A Regulation for the appointment of one or more Judges, to be ordinarily stationed at Allahabad, for the purpose of exercising the powers and authority of the Sudder Dewanny and Nizamut Adawlut, within the Province of Benares, the ceded and conquered Provinces, including the Districts of Meerut, Saharunpore, Moozuffernuggur and Boolundshuhur, which are now subject to the Chief Commissioner at Delhi, and the powers and authority of the Nizamut Adawlut in the Province of Kumaon and the Saugor and Nerbudda Territories.	The whole, except sections five and six.
X of 1831	A Regulation for vesting in a deputation from the Sudder Board of Revenue, to be ordinarily stationed at Allahabad, the exclusive control over the revenue affairs of the Province of Benares, the ceded and conquered Provinces, including the Districts of Meerut, Saharunpore, Moozuffernuggur and Boolundshuhur, which are now subject to the Chief Commissioner at Delhi, the Province of Kumaon and the Saugor and Nerbudda Territories.	The whole.
V of 1832	A Regulation for annexing the Delhi territory to the jurisdiction of the Courts of Sudder Dewanny and Nizamut Adawlut, and the Sudder Board of Revenue at Allahabad.	The whole.
VIII of 1832	A Regulation for rescinding Regulation XIV. 1814.	The whole.
I of 1833	A Regulation for vesting in the Sudder Board of Revenue at Allahabad the superintendence of the Customs and Town Duties in the territories to which the revenue jurisdiction of that Board extends.	The whole.
V of 1833	A Regulation for forming the jurisdiction of the City of Dacca and the Zillah of Dacca, Jelalpore into one District.	The whole.
XIII of 1833	A Regulation for abolishing the Courts of Dewanny Adawlut of the Zillahs of Ramghur and Jungle Mehals, and for providing special rules for the superintendence of certain tracts of country at present included in the Zillahs of Ramghur, Jungle Mehals and Midnapore.	The whole, except section three, leaving out the words "except as hereinafter provided" in the ninth line of that section.
	B. BOMBAY CODE.	
II of 1827	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and officers thereof.	Section one, section sixteen, clause two and appendix E.
XIII of 1827	A Regulation for defining the constitution of Courts of Criminal Justice, and the functions and proceedings thereof.	Section two.
XXIX of 1827	A Regulation for bringing under the operation of the Regulations the Bombay territories in the Deccan and Khandesh.	Section two and appendix A.
VII of 1830	A Regulation for bringing under the operation of the Regulations the Territories comprised in the Southern Mahratta country, belonging to the Hon'ble Company, and forming the said territories into a Zillah.	The whole, except section five.
X of 1830	A Regulation for bringing under the operation of the Regulations certain villages in the Collectorship of Khandesh.	The whole.
XIV of 1830	A Regulation for bringing under the operation of the Regulations such portion of the Bombay territory on the Mahabuleshwur Hills as has been ceded to the Hon'ble Company by His Highness the Rajah of Sattara.	The whole.

SCHEDULE V.—*concluded.*

Number and year.	TITLE.	Extent of repeal.
II of 1834	A Regulation for bringing under the operation of the Regulations certain villages which have been ceded to the Hon'ble Company by Angria Sirkeil in exchange for other villages.	The whole.
III of 1863	An Act for bringing under the Regulations and Acts of the Presidency of Bombay the Territories of Sattara, certain villages and lapsed states in the Collectorate of Sholapoor and in the Southern Maratha Country, certain lands ceded to the Government of Bombay for Railway purposes, and the District of North Canara, with the exception of the Talooka Cundapoor, and for excluding the village of Moochundee, Pergunnah Jutt, from the operation of the Regulations and Acts of the Presidency of Bombay.	The whole, except sections three and four.

STATEMENT OF OBJECTS AND REASONS.

It has lately come to notice that the general Regulations are not in operation in the Dehra Doon.

By Regulation IV of 1817, the tract of country called Dehra Doon was annexed to the Saháranpur district and thus became subject to the operation of the general Regulations and the jurisdiction of the ordinary Courts of justice. Subsequently, under the provisions of Regulation XXI of 1825, this tract was transferred to, and incorporated with, the province of Kumáon, and the effect of this transfer was to remove the said tract from the operation of the general Regulations and to subject it to the special laws and rules under which the administration of that province was conducted.

After the passing of Regulation V of 1829 the Doon became again separated from Kumáon, but nothing was done to counteract the effect of those provisions of the former Regulation which barred the operation of the general Regulations within that district.

The immediate object of the present Bill is to repair that omission; at the same time it is thought desirable to take advantage of the opportunity afforded by the need for legislation in this direction, to consolidate the existing law, and to remove doubts, wherever they exist, as to the local extent of the general Regulations and the local jurisdiction of the High Courts and chief controlling Revenue Authorities.

F. R. COCKERELL.

The 11th March 1870.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 1st April 1870, and was referred to a Select Committee with instructions to make their report thereon in a week:—

No. 11 OF 1870.

A Bill for the further amendment of Act No. XIX of 1861.

Preamble.

FOR the purpose of further amending Act No. XIX of 1861 (*to provide for a Government Paper Currency*); It is hereby enacted as follows:—

Amendment of Act No. XIX of 1861, section 4.

1. In section four of the said Act, the words 'who may be the Master of the Mint at Calcutta' and the words 'who may be the Master of the Mint at Madras and the Master of the Mint at Bombay' shall be repealed.

Amendment of section 10.

2. Section ten of the said Act shall be read as if, for the words 'four crores,' the words 'six crores' were substituted.

STATEMENT OF OBJECTS AND REASONS.

This Bill has two objects: first, to remove all doubt as to the power of the Government to appoint persons other than Mint Masters, to the offices of Head Commissioner and Commissioner of the Department of Issue; and, secondly, to increase, from four to six crores, the amount to be fixed, under the Paper Currency Act, as the minimum limit of circulation.

R. TEMPLE.

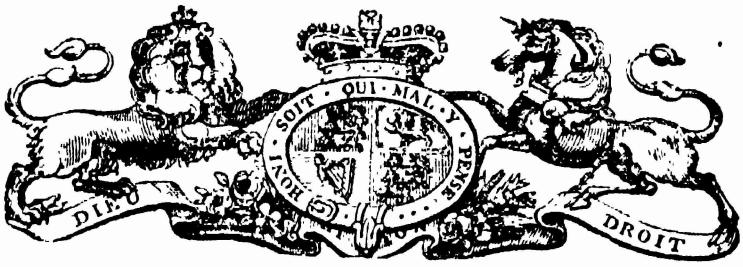
The 20th March 1870.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 14 of 1870.



SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, APRIL 2, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

THE NEW CUSTOMS LAWS FOR MOZAMBIQUE, ANGOLA AND PORTUGUESE INDIAN POSSESSIONS.

POLITICAL.

No. 17.

INDIA OFFICE;

LONDON, *the 17th February* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have received with satisfaction the copy of the edict published in the *Mozambique Official Gazette* of the 14th July last, abolishing slavery throughout the Portuguese dominions, without compensation to owners, contained in the Foreign letter of your Excellency's Government, No. 373 of the 30th November 1869.

2. I take this opportunity of furnishing you with two printed copies of a Foreign Office letter, dated 10th January 1870, and of a communication* addressed to the Secretary of State for Foreign Affairs by Her Majesty's Minister at Lisbon, accompanied by a translation of Royal Decrees which have appeared in the *Diario de Lisbon*, establishing new Customs tariffs in the Portuguese possessions of Mozambique, Angola and India, and by a report† from the Minister of the Colonies, exhibiting the prospective advantages of these reforms, following upon the abolition of slavery.

* Commercial No. 15, dated 17th November 1869.

† Dated 12th November 1869.

3. One copy of this despatch, and two copies of the printed enclosures, have been forwarded to the Governments of Madras and Bombay.

I have, &c.,

ARGYLL.

FOREIGN OFFICE,

10th January 1870.

The Under Secretary of State for India.

SIR,—I am directed by the Secretary of State to transmit to you, to be laid before the Secretary of State for India in Council, a despatch from Her Majesty's Minister at Lisbon, inclosing a translation of the new Customs laws for Mozambique, Angola and Portuguese Indian possessions.

I am to request that the enclosed papers may be returned to this Office when done with.

I am, &c.,

CHAS. SPRING RICE.

COMMERCIAL.

No. 15.

LISBON,

17th November 1869.

The Earl of Clarendon, K. G.

MY LORD,—I have the honor to transmit herewith to your Lordship copies of Royal Decrees which have appeared in the *Diario de Lisbon*, establishing new Customs tariffs in the Portuguese possessions of Mozambique, Angola and India, accompanied by a report from the Minister of the Colonies, exhibiting the advantages which it is expected will result from these reforms.

With respect to the tariff for the Province of Angola, His Excellency states that it is substantially the same as that introduced at Ambriz by the Local Government in December 1868, and which has been in force since the 1st of January last; and that it has already had the result of inducing many of the larger foreign commercial houses, which had hitherto been established to the north of the Rio Logo, to remove their establishments to Ambriz.

In the tariff for Mozambique, while a protection of 30 per cent. is still retained in favor of Portuguese goods, all differential duties on the flag are abolished.

In consequence of the extreme length of these documents, I have not been able to enclose translations with them, but I shall not fail to transmit the latter to your Lordship as soon as they can be prepared.

I have, &c.,

CHAS. A. MURRAY.

Extract from the Report of Senor L. A. Rebello da Silva, Minister of Marine and Colonies, of November 12th, 1869, *addressed to the King of Portugal.*

Diario do Governo, No. 260, *Lisbon, Novembro,* 15, 1860.

Sire,—The remarkable progress which two of our most important possessions, *viz.*, the provinces of Angola and Mozambique, have lately exhibited, imposes upon the Government the imperious duty of aiding the development thereof by the adoption of those measures of which enlightened nations give us the example, carrying into practice the rules of science with prudence, but at the same time with perseverance.

(The Minister then proceeds to remark that the period of transition between the suppression of the slave-trade and the application of the Colonies to legitimate trade, although it was certainly one of trial and difficulty, did not produce that great subversion which it had been foretold would be the immediate result of that measure. He then refers to the "abolition of slavery" as opening a new field to Portuguese energy and capital in those vast and fertile regions. But he insists upon the necessity of co-operation on the part of the Government in the endeavours of the local population, by facilitating the means of public education and communication, by encouraging religious

missions, by affording protection to the fluvial navigation, by extending the political and commercial relations, and, in fine, by suppressing all unnecessary expenses in the Colonies. With these objects in view, the Minister promises on a future occasion to submit to His Majesty several modifications in the administrative and judicial organization of some of the Colonies, and a project of Penal Colonies, &c.)

And he then continues as follows :—

Among these reforms, which, on account of their number and importance, although designed from the same point of view, can only be gradually submitted to your Majesty's superior judgment, one of the most important is the reform of the colonial tariffs, which has been so often, and for so many reasons pressed upon the Government by the opinions of enlightened and competent persons.

The improvement in the condition of the trans-marine Provinces depends to a great extent upon the adoption of a system which will not drive away from, but will rather attract to, the ports thereof the ships of all nations. Agriculture, mining operations, and every kind of progress in general would become paralysed should we insist upon opposing an unjustifiable veto to the commercial policy followed by the great majority of civilized nations, and sanctioned by facts. The revision of the trans-marine tariffs which has been intrusted to the study and zeal of a committee composed of persons duly qualified for it by their capacity and practical knowledge is already far advanced, and will, I trust, be brought to a conclusion very shortly, but not so soon as I wish, owing to the fact that more exact and ample information is required from some of the provinces.

The increase which has taken place in the receipts of the Mozambique Custom Houses, and the peculiar circumstances which promise a hopeful future to the privileged bay of Lorenzo Marques, have decided me to press for the revision to begin by the tariff of that rich possession. The chief object I had in view was to place the Custom House of Lorenzo Marques in a position to compete with those of Foreign Colonies. With respect to articles of extensive trade, such as brandy, wine, and gunpowder, the duties of the Portuguese tariff are more favourable than those levied in the former. In other articles, such as for instance, cotton tissues, the same amount of duties is levied. With reference to the other ports of the province, I have endeavoured to give every facility to foreign trade, without endangering the actual revenue.

Articles of national production continue to be protected with a favour of 30 per cent. in the import duties; but the differential duties on the flag, the chief obstacle to the development of foreign trade, are entirely abolished. In laying down the fixed import duties, the revised tariff has adhered, as much as possible, to the duties at present levied upon articles of national production; and, with respect to the export duties, it has adopted, with very slight difference, the duties at present levied upon merchandise destined for foreign ports, doing away with the distinction made in the tariff still in force with respect to destination of re-exported merchandise.

Respecting the mode of calculating the *ad valorem* duties, a method was laid down which appeared to be the most convenient to trade, and the safest to the interests of the public treasury, bearing in mind the provisions contained in the 11th article of the last Commercial Treaty concluded with France.

Under the present circumstances, I have not considered it prudent to do away altogether and immediately with the special tax of 3 per cent. *ad valorem*, applied to the public works of the province, which has now been recovered for more than a year without opposition.

In fine, in the tariff which I now submit to your Majesty's approval, being aware that it is not and cannot be perfect, and that it ought only to be taken as the basis for gradual improvements, by classifying in a better manner beverages and other articles, in order to facilitate the clearance thereof, and by

specifying, as being free of duty, animals of all kinds, coal, and books, it has been my wish to advance as far as it was possible to do so without risk, never losing sight of the interests of the public treasury, of those of trade, and of the good example set us by other countries.

In the reform of the Indian tariff, which is connected in many points with that of Eastern Africa, I did not also hesitate to reject such provisions as were less conformable to the principles which are to be found in the original draft sent out to that State. The obstacles prejudicial to trade, and useless to the treasury, which ordered merchandise of a certain district to be considered as foreign, and subjected it to the payment of the highest duty, for the sole reason of their removal to another district by a foreign conveyance, which prohibited the importation of salt and gunpowder, which levied excessive duties upon articles of foreign production shipped by foreign vessels, were utterly unjustifiable; the more so as, after all this, an exception was made in favour of those nations with whom we had concluded Commercial Treaties, that is to say, all those that carry on commercial relations with Portuguese India. On the other hand, the tariff accorded the privilege of nationality to the products of Oceania and China for the sole reason of having passed through Macao, where they pay no duties. I did not, however, think proper to abolish, without further information, a few other regulations; although I did not look upon them as being altogether conformable to principle, I was deterred by the scruple of sacrificing important items of the revenue of the State, without possessing sufficient information as to the effects of a fundamental change.

I shall not attempt to justify either the abolition of the privilege of nationality accorded to merchandise from Oceania and China, or the grounds upon which salt and gunpowder will be allowed to be imported. The former, as a means of protecting the navigation between India and Macao—the only pretext which might be alleged in its defence—cannot be maintained, when a bi-monthly line of steam navigation places the two provinces in communication with each other. The prohibition to import gunpowder and salt, which are thus rendered monopolies, the former because it is made at Goa on account of the State, and the other, in spite of the duties which are charged upon it exceeding 50 per cent., can meet with no reasonable explanation.

In the revised tariff which I now propose, many imposts are abolished which yielded but little, and among them the additional 10 per cent. upon the importation and exportation of all merchandise. With respect to the application of the proceeds of this tax, I have endeavoured to conciliate justice with economy and regularity in the public service. I did not hesitate to add 29 reis (about 1½*d.*) to the duty upon unmanufactured tobacco, and 119 reis (6¼*d.*) to that upon tobacco made into cheroots, because, inasmuch as the importation in 1864 went as high as 16,088 arrobas, the difference will produce an increase of revenue of nearly 18,000,000 in provincial coinage, and at the same time the alteration is not so great as to affect the consumption or to encourage smuggling.

In Western Africa, the situation of the district of Ambriz demanded the special attention of the Government. There were opinions in favour of the establishment of a free port on the spot, in the hope of overcoming the repugnance which kept away wealthy foreign commercial firms from the place, inducing them to open factories at Quicembro, Ambrizette, and at other places on the coast to the north of the River Lage.

Experience settled the question. The new tariff authorized by the decree (Portaria) of the Governor General of December 31st, 1868, and which came into operation in the month of January of this year, showed that its enactments were sufficient to induce the wealthiest merchants to prefer the safety which our port offered to the contingencies of a precarious position in native territory belonging to independent Chiefs. Several firms have already settled at Ambriz, and it is stated that one of them has got merchandise in its warehouses of the value of nearly 2,000 cantos (£444,444.)

Foreign trade having thus shown a tendency to settle in that region, and having accepted, without the slightest objection, the duties decreed in the new tariff, which only levies an import duty of six per cent. upon the value, as stated in the invoices, it would be more than imprudent to despise the revenue of this Custom House, the more so as the difficulties under which the province is laboring are considerable, in consequence of the large deficit, and when everything gives the assurance that the Custom House of Ambriz may shortly become an abundant source of revenue.

It was the opinion, therefore, of the Committee appointed to revise the trans-marine tariffs that the idea of the establishment of a free-port ought to be laid aside, and, acceding to their opinion, I tried to ascertain whether it might be more expedient to accord the free importation of merchandise, and to exact from the exportation the tax which cannot be directly levied upon property. At first sight it would appear that the method would be successful in attracting trade, by affording it greater facilities, by promoting the development of the depôts, and by simplifying, to a great extent, the mode of clearance and the fiscal control. Information, however, which has recently been received, has convinced the Government and the Committee that the most expedient course to pursue at present was to confirm the tariff published on the 31st December, the conditions contained therein having been fully accepted, not only because merchants do not at present aspire to anything but the assurance that the duties will not be increased within a period of sufficient duration to enable them to avoid risk in their transactions, but also because the system which has been adopted promises a revenue to the province, which everything shows will increase, and which it would be inexcusable levity to diminish without some cause in return for concessions which no one asks for.

It still remained to examine whether it would be expedient to establish some difference between national and foreign merchandise. After hearing the most explicit explanations upon the matter, as well as the opinion of the Tariff Committee, I have come to the conclusion that the duty of 6 per cent. *ad valorem* ought to be kept up, indifferently, for natives and foreigners. There is no direct trade between Lisbon and Ambriz; all goods are received from England; and even if some favor were accorded to Portuguese merchandise, it would never be able to compete with foreign merchandise, which can be taken there by merchants of different countries; and it is well to take notice that, if such favor were excessive, it would drive away foreign trade from Ambriz, and would render void the design which dictated the regulations of the new tariff, and would be the cause of the withdrawal from our port of the firms which promise to enrich it.

The tariff which I propose for the Custom House at Ambriz, and in favour of which the results of a lengthy experience can already be adduced as an argument, is based upon a reasonable reduction of the duties, abolishes the privileges of flag and of port of shipment, and will continue to attract to the place the traffic from the north, without injuring in any way the trade of Loanda.

I intend to submit to your Majesty's consideration other important alterations in the tariffs of the remainder of the Province of Angola, of the Islands of San Thomé and Principe, of the Ports of Portuguese Guinea, and of Cape de Verde. Some of these, however, require a more detailed consideration, after receiving more minute consideration, which is being collected, and which must be submitted to serious investigation. I trust, however, that the reforms of which I this day solicit your Majesty's approval will immediately confer a great benefit upon the trade of several important places, and while characterizing the commercial policy which the Government intends to pursue in accordance with the principle adopted by the most enlightened Colonial nations, will encourage capital to avail itself of the advantages which facilitate the carrying on of a profitable trade in many places of our trans-marine provinces.

Mozambique.

Taking into consideration the Report of the Minister and Secretary of State for the Department of Marine and the Colonies;

Availing myself of the authorization accorded in virtue of the first paragraph of the fifteenth Article of the Additional Act to the Constitutional Charter of the Kingdom;

And after consulting the Board for the Colonies and the Council of Ministers,

I am pleased to decree as follows:—

Article I.—The tariff annexed to this Decree, and which forms part thereof, as well as the twenty-two preliminary Articles which accompany the same, is declared to be in force in the Custom Houses of the Province of Mozambique.

Article II.—All legislation to the contrary is hereby revoked.

The Minister and Secretary of State for the Department of Marine and Colonies shall accordingly cause the same to be carried into execution.

At the Palace, November 12, 1869.

(Signed) THE KING.

(Countersigned) LUIZ AUGUSTO REBELLO DA SILVA.

TARIFF OF THE CUSTOM HOUSES OF THE PROVINCE OF MOZAMBIQUE.

Preliminary Rules.

Article I.—All goods and merchandise of foreign production imported through the Custom Houses of the Province of Mozambique, either in national or in foreign ships, shall pay, when mention is made thereof in the tariff, the duties laid down therein.

Section.—An exception is made in the Custom House of Lorenzo Marques with respect to cotton tissues, olive oil and of other qualities for food, hempen cables, tin or Indian pewter (calaim), copper from China, or Chinese butter, linseed oil, dyes, and iron nails, which shall pay 6 per cent. *ad valorem.*

These goods, imported into the Custom House of Lorenzo Marques, when cleared for transit to other ports of the province, shall only pay in the latter the difference between the duties already levied in that Custom House and those which they ought to pay in accordance with the present tariff.

Article II.—All goods and merchandise, being the produce of the continental part of the kingdom, of the adjacent islands, or of the trans-marine possessions, as well as those which may have been nationalized in the Custom Houses of the continental part of the kingdom or of the adjacent islands, through the payment of the duties of consumption, shall pay, when imported in Portuguese ships, seventy (70) per cent. of the duties laid down in the tariff.

Section.—An exception is made with respect to wines and spirits, either national or nationalized by the payment of the duties of consumption, shall pay fifty (50) per cent. of the duties laid down in the tariff.

Article III.—All goods and merchandise, being the produce of the province, exported from the Custom Houses thereof in national or foreign ships, shall pay, if mentioned in the tariff, the duties laid down therein, although they may be destined for foreign ports.

Article IV.—All goods and merchandise imported into the Custom Houses of Mozambique, and not mentioned in the tariff, shall pay 6 per cent. *ad valorem*, whatever may be the origin of the goods and merchandise, and the nationality of the importing ship.

Article V.—All goods and merchandise exported from the said Custom Houses, and not mentioned in the tariff, shall pay 3 per cent. *ad valorem*, excepting cotton, which shall be exported free of duty until the 4th of December 1871. (Decree of the 4th of December 1861.)

Article VI.—An exception is made from the rules contained in the 3rd and 5th Articles with respect to the goods and merchandise exported through the Custom House of Lorenzo Marques, which shall pay an export duty of 1 per cent. *ad valorem.*

Article VII.—In order that any goods and merchandise may enjoy the favours accorded in the 2nd Article, they must be accompanied by the clearance tickets of the Custom House whence such goods and merchandise shall have been exported.

Article VIII.—The *ad valorem* duties shall be regulated in the following manner:—

The importer shall sign a statement, describing the goods, and the value thereof in their original market, accompanying the statement with the respective invoice.

The exporter shall present a similar statement, merely describing the goods, and the value thereof in the market of the province.

In case the Custom House Officers should think that the valuation is prejudicial to the interests of the Public Treasury, the Chief Officer of the Custom House shall appoint a clerk as arbiter, and the merchant shall appoint another on his side, and if their award should be alike, it shall be immediately adopted; in case, however, they should differ, the said Chief Officer shall appoint a second arbiter, who shall decide in favour of either award, which shall become the definitive award.

To the value, as stated by the importer, or as fixed by the arbiters in cases of doubt, 10 per cent. on such value shall be added, for levying the import duties, on account of freight, insurance, and commission, and the import duties shall be calculated upon this total value.

The export duties shall be calculated merely upon the value as stated by the exporter, or as fixed by the arbiters in accordance with this Article.

Article IX.—The following shall be exempt from export duties:—

1st. All merchandise nationalized in the Custom Houses of the Province by the payment of the duties of consumption.

2nd. All national and nationalized merchandise employed under the supervision of the Custom Houses, for the purpose of repairing any national or foreign vessels anchored in the ports.

3rd. Any goods or articles purchased on shore for consumption on board the national or foreign ships of war employed on the station.

Article X.—All goods and merchandise being the produce of the province of Mozambique, as well as any goods and merchandise, either national or foreign, that shall have paid in the Custom Houses of the province the duties due thereon, shall be allowed to be transported freely from one port of the province to another without being subject to any tax.

Article XI.—No goods exempt from duty shall be either entered or cleared until the quantity and value thereof shall have been registered in the Custom House books.

Article XII.—All luggage is exempt from duty; the word luggage meaning articles of clothing and others, such as instruments for the personal use of an individual, on the latter proving his respective profession.

Everything shall be conveyed to the Custom House for examination, and shall be accompanied by a statement signed by the Captain of the vessel, specifying the number of parcels and the name of the owner thereof.

The Chief Officer in the Custom House shall, as soon as application is made to him, order the luggage to be examined, and, if found in proper condition, shall cause it to be delivered to the owner free of any tax.

Article XIII.—All goods imported in bond into the depôts of the Custom House of the city of Mozambique may be re-exported therefrom on payment of a duty of ½ per cent. *ad valorem*, whatever may be the nationality of the goods re-exported or of the ship in which they are re-exported.

Section 1.—In addition to this duty, all merchandise warehoused in the Custom House shall pay, after six months from the date of entrance thereof, a warehouse rent at the rate of 5 reis (about ¼*d.*) per 15 kilogrammes upon dry articles, and of 15 reis (about ¾*d.*) per decalitre on liquids for each succeeding month.

Section 2.—Warehouse rent shall always be computed monthly.

Section 3.—The warehouse rent comprises porterage.

Article XIV.—The term during which merchandise shall be admitted in bond is limited to two years, reckoning from the date of the ship's entry. At the expiration thereof, should the merchandise not have been cleared for consumption or re-exportation, it shall be sold by public auction, after 30 days' notice; the owners, however, or their representatives shall be allowed, up to the day of the auction, to withdraw the said merchandise on payment of the respective duties and warehouse rent.

Section.—The expenses of the auction shall be paid with the proceeds of the sale, and the duties and warehouse rent shall be discounted from the said proceeds, and shall be entered in the Custom House receipts, the balance, should there be any, being kept at the disposal of the parties interested.

Article XV.—The Custom Houses shall allow the trans-shipment, free of duty, of any merchandise from any merchant ship to another, which must sail for another port within the period of 60 days.

Article XVI.—All national and foreign vessels entering the ports of Mozambique for the purpose of taking in water, for repairs, for ascertaining the state of trade in the province, or for any other reasonable purpose, provided they carry on no trade beyond taking in articles of consumption for the same, or whatever may be necessary for the repairs thereof, shall be exempt from the payment of shipping and port dues.

Article XVII.—The Custom Houses shall not be responsible for any damages which may befal the merchandise deposited in their warehouses, provided such damages shall have been caused by accidental or unforeseen circumstances, and not by the negligence of the Custom House people; and no compensation for duties shall be allowed on account of any difference in the quality of the merchandise offered for clearance, excepting the case mentioned in the following Article.

Article XVIII.—Whenever any merchandise shall appear in the Custom House with average exceeding 3 per cent. on the primitive value, not of the damaged article only, but of the whole parcel of which it forms part, should the owners or receivers make an application to that effect, a reduction shall be made in the duty in proportion to the value of the merchandise in its primitive state and its value after being damaged.

Section.—Articles of food, medicinal drugs, and medicines are not included in this rule; and if they should have suffered an average exceeding the said 3 per cent., they shall be immediately destroyed, if the owners or receivers should offer no objection thereto; but, in case they should, they shall only be destroyed with the assent of experts, among whom there shall always be, if possible, a representative of the Board of Public Health of the province.

Article XIX.—For the purpose of fixing the reduction to be made on the damaged articles, the Chief Officer of the Custom House shall appoint an arbiter from among the Custom House clerks; and the owner or receiver of the

merchandise shall appoint another, who shall declare the cause of the damage, and the difference between the value of the merchandise in its actual state, and in that before the damage occurred, and in view of this declaration, which shall be drawn up in the form of a public deed by the proper officer, the reduction of the duties applied for shall be made.

Section.—In case the arbiters should not agree, the Chief Officer of the Custom House shall appoint a third arbiter, who shall have the casting vote in favour of either award, without further appeal of any kind.

Article XX.—All goods shall pay the respective duties on their net weight, an allowance for tare being made in accordance with the Table annexed to the tariff.

Section 1.—The merchants shall have the option of weighing the goods without the tare.

Section 2.—Whenever the tare containing the goods shall be articles saleable in the markets in the state in which they arrive, such tare shall pay the respective duty.

Article XXI.—The special duty imposed by the decree (having the force of law) of the 30th of December 1852, is hereby abolished, as well as any other duties levied in the Custom Houses of Mozambique, under any denomination whatever, and not mentioned in this tariff.

Article XXII.—A permanent Tariff Committee shall be appointed, which shall be consulted with regard to any alteration which it may become necessary to make for the future in the tariff now put in force, and with regard to any questions or disputes which may arise in carrying the same into effect.

Section.—The reports of this Committee shall be forwarded in draft form to the Governor General of the Province, who shall be the competent person to decide; but his decision with respect to any alterations in the tariff shall remain subject to the approval of the Government.

(Signed) LUIZ AUGUSTO REBELLO DA SILVA.

DEPARTMENT OF MARINE AND COLONIES,
November 12*th*, 1869.

TARIFF.—MOZAMBIQUE.
Importation.

Numbers of Articles.	Nomenclature.	Units.	Duties. Reis.	Duties. Sterling. s.	Duties. Sterling. d.
1	Brandy - - - - -	decalitre	450	2	0
2	Cotton grey - - - - -	kilogramme	130		6·77
3	" " from India, Doutins da Carregaias -	"	90		4·80
4	" " serged (surjada) - - -	"	150		8
5	" from Carvi and Cadi - - -	"	60		3·20
6	" white - - - - -	"	170		9·08
7	" printed, common - - - -	"	220		11·72
8	" " fine - - - -	"	320	1	5·08
9	" dyed in the piece, Zuartes common, or from Europe	"	230	1	0·26
10	" " " " Indian Zuartes, excepting those of Cadi - -	"	130		6·77
11	" " " " Zuartes from Cadi - -	"	80		4·26
12	" " " " calicoes and loupas - -	"	180		9·60
13	" " spun, common - - -	"	180		9·60
14	" " " fine - - - -	"	240	1	0·80
15	" " " serged - - -	"	260	1	1·54

TARIFF.—MOZAMBIQUE—*continued.*

Importation—continued.

Numbers of Articles.	Nomenclature.	Units.	Duties. Reis.	Duties. Sterling. s.	Duties. Sterling. d.
16	Cotton, dyed, spun (goods from Cache) - -	kilogramme	180		9·60
17	„ „ „ (Travatas) - - -	„	40		2·13
18	„ „ „ (Carlanganes) - - -	„	110		5·86
19	Live animals of all kinds - - -	- -	free.		
20	Sugar, refined, of any quality - - -	kilogramme	30		1·60
21	„ not refined, of any colour or quality - -	„	20		1·06
22	Small glass ware - - - -	„	30		1·60
23	Olive oil and others for food - - -	decalitre	200		10·66
24	Beverages, distilled; Cognac, gin, liqueurs, whiskey, and any others not specified - -	„	600	2	8
25	„ fermented; beer, ciders, hydromel, and any others not specified - - -	„	200		10·66
26	Bitumen - - - - -	- -	free.		
27	Hempen cables- - - - -	kilogramme	20		1 06
28	Lime - - - - -	- -	free.		
29	Calaim (tin) - - - - -	kilogramme	60		5·20
30	Stones in block for building purposes - -	- -	free.		
31	Coal (mineral) - - - - -	- -	do.		
32	Casks, staves, wooden and iron hoops for casks - -	- -	do.		
33	Hoes (Cavadeiras, Landinas, and de Beja) - -	kilogramme	20		1·06
34	Tea - - - - - -	„	150		8
35	Lead or zinc, coarse beaten out, in plates or bars -	„	10		·53
36	„ in shot - - - - -	„	20		1·06
37	Copper, old, and in plates and bars - - -	„	30		1·60
38	„ from China, or Chinese - - -	„	170		9·08
39	Coins, Portuguese, gold - - - -	- -	free.		
40	„ Foreign, gold or silver - - -	- -	do.		
41	„ Portuguese, silver or copper, from Portuguese ports	- -	do.		
42	„ „ „ „ „ Foreign ports -	-	prohibited.		
43	Shipping, in any condition or for any purpose - -	3 per cent. *ad valorem.*			
44	„ moved by steam - - -	- -	free.		
45	Muskets - - - - -	each	480	2	1·60
46	Corn flour - - - - -	- -	free.		
47	Iron, beaten out, in bars in plates - - -	kilogramme	10		·53
48	„ in nails of any kind - - -	„	20		1·06
49	„ in tools and implements for trades, arts, and agriculture - - - -	- -	free.		
50	Ice - - - - - -	- -	do.		
51	Guano and other manure - - - -	- -	do.		
52	Legumes of all kinds - - - -	- -	do.		
53	Books, stitched and bound, in any language, music, printed pamphlets, geographical charts and maps - -	- -	do.		
54	Machines and utensils for industry and agriculture -	- -	do.		
55	Timber for masts and shipping - - -	½ per cent. *ad valorem.*			
56	Butter from cows' milk, from Europe - -	kilogramme	120		6·40
57	„ „ „ „ „ India - - -	„	40		2·13
58	Molasses - - - - -	decalitre	450	2	
59	Glass, trinkets (Missangas) - - -	kilogramme	40		2·13
60	Mungaz (red ivory beads) and false coral - -	„	120		6·40
61	Linseed oil - - - - -	„	30		1·60
62	Pieces of artillery - - - -	-	prohibited.		
63	Pearls, diamonds, and other precious stones - -	½ per cent. *ad valorem.*			
64	Gunpowder - - - - -	kilogramme	50		2·66
65	Printing presses and type - - -	- -	free.		
66	Salt - - - - -	- -	do.		
67	Sacks of any kind - - - -	- -	do.		

TARIFF.—MOZAMBIQUE—*concluded.*

Importation—concluded.

Numbers of Articles.	Nomenclature.	Units.	Duties. Reis.	Duties. Sterling.
				s. d.
68	Seeds	-	free.	
69	Tiles	-	do.	
70	Bricks of any kind	-	do.	
71	Dyes	kilogramme	30	1·60
72	„ in powder	„	20	1·06
73	„ common vermillion	„	10	·53
74	Tutenag	„	30	1 ·60
75	Wine in casks	decalitre	360	1 7·20
76	„ in bottles	„	600	2 8
	All other articles not mentioned, 6 per cent. *ad valorem*, whatever may be their nationality and the port of shipment.			

TARIFF OF MOZAMBIQUE.

Exportation.

Numbers of Articles.	Nomenclature.	Units.	Duties. Reis.	Duties. Sterling.
				d.
77	Wax	kilogramme	20	1·06
78	Teeth of the hippopotamus, of two kilogrammes or more	„	110	5·86
79	„ „ „ common	„	15	·80
80	Ivory, coarse	„	160	8·52
81	„ middle quality	„	110	5·86
82	„ fine	„	100	5·33
83	„ dry or broken	„	80	4·26
84	„ called "Cera," or "Escaraveths"	„	40	2·13
85	Horns of the rhinoceros	„	30	1·60
86	Tortoise	5 per cent.	*ad valorem.*	
	All other articles not mentioned, 3 per cent. *ad valorem*, whatever may be their destination.			

(Signed) LUIZ AUGUSTO REBELLO DA SILVA.

DEPARTMENT OF MARINE AND COLONIES,
12th November 1869.

TABLE OF FARES *to be deducted from the gross Weight of Merchandise subject to Duty on the net Weight.*

Merchandise.	Nature of Parcels.	Tare per cent.
Sugar, refined, in loaf	Barrels, casks, and boxes	16
„ „ in any state	„ „ „	10
„ not refined	Bundles (feixes)	15
	Boxes	14
	Casks and "Carax"	8
	Single sacks	2
	Double sacks, or with mats	4

TABLE OF FARES *to be deducted from the gross Weight of Merchandise subject to Duty on the net Weight*,—continued.

Merchandise.	Nature of Parcels.	Tare per cent.
Tea - - -	Single chests and coffers - - -	30
	Cased chests - - - -	33
	Double „ - - - -	44
Butter - - -	Barrels - - - -	20
	Jars and Jugs - - - -	30
Metals, in any state - -	Barrels, casks, cases and tubs - -	6
All other merchandise when not cleared, without tare -	Barrels, casks, cases and leather bags - -	12
	Bales, small bales, parcels, packets, loads, sacks, and bundles in hemp-cloth or mats - -	3
	Panniers, baskets, small baskets, "gigos," "latticed cases," "cubos," tin cases, baskets, "condicas," "cabazes," and "cestos" - - -	6
	Pitchers and earthenware bottles - -	25
	Cases with leather belts - - -	14

(Signed) LUIZ AUGUSTO REBELLO DA SILVA.

DEPARTMENT OF MARINE AND COLONIES,
12*th November* 1869.

Portuguese Indian Possessions.

Taking into consideration the Report of the Minister and Secretary of State for Marine and Colonies.

Availing myself of the authorization accorded in virtue of the 1st Section of the 15th Article of the Additional Act to the Constitutional Charter of the Kingdom.

After consulting the Board for the Colonies and the Council of Ministers, I am pleased to decree as follows:—

Article I.—The tariff annexed to this decree, and which forms part thereof, as well as the 18 Preliminary Articles which accompany the same, are declared to be in force in the Custom Houses of the Portuguese Indian Possessions.

Article II.—All legislation to the contrary is hereby revoked.

The Minister and Secretary of State for Marine and the Colonies shall accordingly cause the same to be carried into execution.

(Signed) THE KING.
(Countersigned) LUIZ AUGUSTO REBELLO DA SILVA.

PALACE,
12*th November* 1869.

TARIFF OF THE CUSTOM HOUSES OF THE PORTUGUESE POSSESSIONS IN INDIA

Preliminary Articles.

Article I.—All goods and merchandise of foreign production imported through the Custom Houses of the Portuguese Indian Possessions shall pay the duties of consumption as laid down, in provincial reis, in Table No. 1.

Article II.—All goods and merchandise of national production, and imported through the Custom Houses of the Portuguese Indian Possessions, shall pay 50 per cent. of the duties of consumption as laid down in Table No. 1.

Section. An exception is made with respect to wines from grapes of national production which shall pay 420 reis per almude.

Article III.—All goods and merchandise of foreign production which shall have paid the duties of consumption at any Custom House of the kingdom, or of the adjacent islands, shall be held to be national unto all the intents of the foregoing Article.

Article IV.—All goods and merchandise, being the produce of the Portuguese Indian Possessions, which shall be imported from any port in those possessions to another, in national or foreign vessels, aswell as all goods and merchandise of foreign production which shall have paid the duties of consumption in any Custom House of the said possessions, are to be admitted free of any duties of consumption.

Article V.—Cocoa and its pith or marrow (copra) of foreign production imported into the same possessions for the purpose of being converted into oil shall be admitted free of duty.

Section 1.—Such oil shall be exported within the term of one year, counting from the clearance inwards of the said raw materials at the rate of 4 almudes per 1,000 cocoas or 8 arrobas of "copra."

Section 2.—The infraction of the rule in the foregoing paragraph is liable to the payment of double the amount of duties of consumption as laid down in the above-mentioned table, upon the importation of the said articles.

Section 3.—The importer shall find sufficient surety to ensure a compliance with the rule laid down in the foregoing Article.

Article VI.—Cotton stuffs of any kind or origin imported into the Portuguese Indian Possessions for the purpose of being dyed or printed, and then re-exported, shall be admitted duty-free.

Section. The clearance of this merchandise is subject to the same term, fine, and surety, as laid down in the paragraphs 1 to 3 of the foregoing Article.

Article VII.—All goods and merchandise, either produced or manufactured in the Portuguese Indian Possessions, and exported either to foreign countries, or to national territory, shall pay the duties laid down in Table No. 2.

Article VIII.—All salt exported in vessels with a castle (penāō) shall be cleared under surety, or after depositing a sum equal to the highest amount of duty to which this article is liable.

Section 1. The exporter is bound to prove, within the term of two years from the date of clearance, that the salt exported was landed on the south beyond Compta, and on the north beyond Ratanagueri.

Section 2. In case of non-compliance with the rule laid down in the foregoing paragraph, he shall forfeit the sum in deposit, or in case surety should have been found, he shall pay a sum equal to the amount of the highest duty.

Article IX.—All goods produced or manufactured in the Portuguese Indian Possessions, and exported overland, shall pay the duties laid down in Table No. 3.

Article X.—All articles not specified in the tariff shall pay an import duty of six per cent. *ad valorem*, whatever may be the nationality or origin of the merchandise, and the exportation thereof is to be free.

Article XI.—All goods and merchandise, no matter from what territory or under what flag they come, shall be admitted in bond for the purpose of re-exportation.

Section.—Re-exportation is free of duty, but is subject to the payment of werehouse rent, if the period of their being in bond should have exceeded 30 days.

Article XII.—The *ad valorem* duties shall be regulated in the following manner:—

The importer shall sign a statement describing his goods, and the value thereof in their original market, annexing the respective invoice to the statement.

The exporter shall present a similar statement, merely describing his goods and their value in the markets of the province.

In case the Custom House Clerks should consider the valuation to be prejudicial to the interests of the Public Treasury, the Chief of the Custom House shall appoint another Clerk as arbiter, and the merchant shall appoint another person on his side, and should they agree in their award, it shall be immediately adopted; in case, however, they should differ, the Chief of the Custom House shall appoint a second arbiter who shall decide in favour of either award, and this shall be the final valuation.

To the value, as stated by the importer, or as fixed by the arbiters in case of doubt, 10 per cent. on the amount of such value shall be added, for the recovery of the import duties, on account of expenses of conveyance, insurance, and commission; and the import duties are to be computed upon the sum total.

The export duties are to be computed merely upon the value as stated by the exporter, or as fixed by the arbiters, in accordance with this Article.

Article XIII.—No articles of which the importation, re-exportation, and transit are not subject to duty, shall be cleared either inwards or outwards until such clearance is registered in the respective Custom House book, with a statement of the quantity and value of such articles.

Article XIV.—In all the Custom Houses of Goa, the weights and measures shall be in accordance with the standard of the Municipal Chamber of the district "of the Islands," and in those of Damao and Diu in accordance with those of the respective municipalities.

Article XV.—The additional 10 per cent. levied by the "portaria" of the Governor General, No. 135 of the 16th of December 1852, the two "tangas" additional per "arroba" of sugar at Damao, the additional ½ per cent. on exports, and 2 per cent. on imports, and 24 reis on the tissues of brancavara at Diu, and the taxes called imports upon cocoa, copra, and areca, and one-third upon "parangues" (vessels), "goddi," and the duties on wine, jagra, sugar, and "sura," which are conveyed from the "New Possessions" to the old ones, are abolished.

Article XVI.—The importation of gunpowder is allowed, as well as that of tobacco, in leaf and in powder, and in cheroots and cigarettes, on payment of the duties as laid down in Table No. 1.

Article XVII.—There shall be a Permanent Tariff Committee, which is to be consulted with respect to any alteration which it may be necessary to make for the future in the tariff, and with respect to any doubts and disputes which may arise in carrying the same into execution.

Section. The reports of this Committee shall be submitted in draft form to the Governor General, who will be the competent person to settle the matter

but everything having reference to any alteration in the tariff shall be subject to the approval of the Government.

Article XVIII.—The Governor General of the Portuguese Indian Possessions is hereby authorized, after consulting the Tariff Committee, to organize and publish a Table of Tares.

(Signed) LUIZ AUGUSTO REBELLO DA SILVA.

DEPT. OF MARINE AND COLONIES,
12*th November* 1869.

TABLE No. 1.—IMPORTATION.

Portuguese Indian Possessions.

Numbers of Articles.	Nomenclature.	Units.	Duties in Provincial Reis.
1	Steel, coarse	arroba	120
2	„ wrought	11 per cent. *ad valorem.*	
3	Manure for agriculture	free.	
4	Staves and empty barrels	do.	
5	Brandy of all kinds	almude	1,000
6	Cotton in pod, in wool or twist	free.	
7	Alkalis: Soda (Barrels)	do.	
8	„ „ (Sagicar)	do.	
9	„ Potash (Ussar)	do.	
10	Anchors of iron	arroba	90
11	Animals, dry, and shells for museums	free.	
12	„ live of all kinds	do.	
13	Rice in shell (Bate)	6 curos	30
14	„ unshelled	„	60
15	Sugar of all kinds	arroba	300
16	Oil of sesamum	almude	150
17	„ from fish	„	180
18	„ from cocoa	„	660
19	Mercury	lb.	60
20	Whalebones, ivory, tusks, teeth of hippopotamus, tortoises, horns, bones, and nails of all qualities	1 per cent. *ad valorem.*	
21	Beverages, fermented beer, cider, and any others not specified	almude	1,000
22	Beverages, distilled, cognac, gin, liqueurs, and any others not mentioned	„	2,400
23	Cables, from cocoa tissues of all kinds	candil of 512 lbs.	3,300
24	„ hempen „ „ „	„	3,300
25	Coffee	arroba	660
26	Cocoa filaments (sumb) or slightly twisted	free.	
27	Shoes of any kind	11 per cent. *ad valorem.*	
28	Meats, salted, in sausages, or prepared in any other manner, including bacon	do.	
29	Coal	free.	
30	Grease, in loaf or raw	do.	
31	Wax, wrought and whitened	arroba	2,500
32	„ in loaf, in sheet, or raw, not whitened	free.	
33	Tea	lb.	100
34	Hats of all kinds for men and women	11 per cent. *ad valorem.*	
35	Lead, coarse, in bars, large or small, in sheets, plates, in rods, large or small	arroba	120
36	„ wrought	11 per cent. *ad valorem.*	

TABLE No. I.—IMPORTATION—*continued.*

Numbers of Articles.	Nomenclature.	Units.	Duties in Provincial Reis.
37	Copper, in bars, large or small, in sheets, in plates, large or small - - - - -	lb.	20
38	„ wrought - - - - -	11 per cent. *ad valorem.*	
39	Glue and isinglass - - - - -	free.	
40	Chairs of iron - - - - -	arroba	90
41	Cork, raw or wrought - - - -	11 per cent. *ad valorem.*	
42	Coins, gold or silver of any country - - -	free.	
	Dyeing drugs from Vegetable Matter.		
43	Ardas of all kinds - - - - -	free.	
44	Peel of pomegranates - - - -	do.	
45	Cussomb (safflower) - - - -	do.	
46	Leaves of daury or dauneim - - - -	do.	
47	Indigo (anil dye and plant) - - - -	do.	
48	Luddar - - - - - -	do.	
49	Oak-gall (maiforimoge of all kinds) - - -	do.	
50	Naquecar - - - - - -	do.	
51	Parnás or Padduás - - - - -	do.	
52	Dyer's madder (mangil) of all kinds - - -	do.	
53	Root of sarangui - - - - -	do.	
54	Sapang (Brazil wood) - - - -	do.	
55	Tumoltspar - - - - - -	do.	
56	Ordhilla weed - - - - -	do.	
	Dyeing drugs made from Minerals.		
57	Sulphate of iron - - - - -	free.	
58	"Pedra Hume," sulphate of alumen and potash - -	do.	
59	Shipping in any condition - - - -	3 per cent. *ad valorem*	
60	„ moved by steam - - - -	free.	
61	„ of one joist (tonas almadias) - - -	do.	
62	Spices of all kinds - - - - -	11 per cent. *ad valorem.*	
63	Muskets or carbines, and pistols of all kinds - -	do.	
64	Tin (callaim), coarse, in large or small bars, in sheets, in plates, rolled - - - - -	lb.	10
65	„ wrought - - - - -	11 per cent. *ad valorem.*	
66	Tissues, cotton, wool, linen and silk - - -	do.	
67	Mathematical and surgical cases - - -	free.	
68	Iron, grapling - - - - -	arroba	90
69	Clothing of all kinds - - - -	11 per cent. *ad valorem.*	
70	Implements or tools, machines, instruments, and agricultural and industrial utensils of all kinds - -	free.	
71	Iron, coarse, in large or small bars, in sheets, in plates, in large or small rods of any kind - - -	arroba	60
72	„ wrought - - - - -	11 per cent. *ad valorem.*	
73	Cotton-thread, white or dyed, of any thickness for tissues -	free.	
74	Tin plate, wrought - - - - -	11 per cent. *ad valorem.*	
75	Fruits and vegetables (green) - - - -	free.	
76	Ice - - - - - -	do.	
77	Sesame (called by the natives tilió) - - -	do.	
78	Instruments, scientific - - - -	do.	
79	„ musical, of all kinds - - -	11 per cent. *ad valorem.*	
80	Jagra (cocoa-sugar) - - - -	arroba	200
81	Brass, coarse, in large or small bars, sheets, plates, rolled up, large or small - - - -	lb.	20

TABLE No. I.—IMPORTATION —*continued.*

Numbers of Articles.	Nomenclature.	Units.	Duties in Provincial Reis.
82	Brass, wrought	11 per cent. *ad valorem.*	
83	Legumes of all kinds and farinaceous substances (pulse)	6 curos	60
84	Milk	free.	
85	Flax or hemp, raw	do.	
86	Books, maps, printed, lithographed, or manuscript, stitched or bound	do.	
87	Earthenware, porcelain, or any other glassware	11 per cent. *ad valorem.*	
88	Machines	free.	
89	Timber for ships, yards, and masts	½ per cent. *ad valorem.*	
90	Butter (native)	1 do.	
91	„ (from Europe)	lb.	60
92	Molasses and honey	arroba	60
93	Metals, coarse, of all kinds, not specified	5 per cent. *ad valorem.*	
94	Pulleys, tackle, with iron or bronze work	½ do.	
95	Wooden furniture	11 do.	
96	Cutlery	11 do.	
97	Bones	1 do.	
98	Gold, coarse, in pieces, bars, powder or dust, native or broken	free.	
99	Eggs	do.	
100	Paper for writing	11 per cent. *ad valorem.*	
101	„ printing	free.	
102	Blocks of stones, raw, hewn, or in millstones	do.	
103	Stones for lithography	do.	
104	„ precious, of all kinds	1½ per cent. *ad valorem.*	
105	Fish, salt	arroba	250
106	Pearls and "aljofars" (small pearls)	1½ per cent. *ad valorem.*	
107	Pinaca (residuum of cocoa)	free.	
108	Gunpowder	15 per cent. *ad valorem.*	
109	Silver, coarse, in pieces, in powder or dust, native and broken	free.	
110	Nails of brass or copper of all kinds	arroba	1,000
111	„ iron	„	80
112	Printing and lithographic presses	free.	
113	Cheese	11 per cent. *ad valorem.*	
114	Ratan (rotins)	candil of 512 lbs.	850
115	Sacks of all kinds	free.	
116	Saltpetre (raw)	candil of 512 lbs.	850
117	Seeds for agriculture, except bate rice unshelled	free.	
118	„ and oily fruits	do.	
119	Tobacco, in leaf, in rolls, in paste, or loose, of all kinds	lbs.	100
120	„ in cheroots, or manufactured in any way	„	360
121	„ in snuff or in powder, of all kinds	„	350
122	Tortoise-shell	1 per cent. *ad valorem.*	
123	Ink for printing and lithography	free.	
124	Wheat	6 curos	60
125	Type for printing	free.	
126	Vinegar	almude	250
127	Wine, from grapes, of all kinds	„	3,000
128	Zinc, coarse	arroba	120
129	„ wrought	11 per cent. *ad valorem.*	
	All national or foreign products imported under any flag, and not specified in the tariff, shall pay 6 per cent. *ad valorem.*		

(Signed) LUIZ AUGUSTO REBELLO DA SILVA.

MARINE DEPARTMENT,
12*th November* 1869.

TARIFF.—India.

TABLE No. II.—Exportation.

Duties on Articles exported by Sea.

Numbers of Articles.	Nomenclature.	Units.	Duties in Provincial Reis.
130	Areca	candil of 512 lbs.	820
131	Rice, in the shell	6 curos	30
132	„ unshelled	„	60
133	Potatoes	candil of 512 lbs.	60
134	Fins of fish	5½ per cent. *ad valorem.*	
135	Acajon chesnuts (casheu, in shell)	candil of 512 lbs.	260
136	„ „ (casheu, unshelled)	„	520
137	Cocoa	thousand	330
138	Legumes and farinaceous substances	6 curos	60
139	Firewood and wood of all kinds	candil of 512 lbs.	600
140	Salt of all kinds	candil of 20 curos	220
141	„ „ when exported beyond the ports of Ratanaguerí and Compta	„	20
	All other articles not specified	free.	

Marine Department, 12*th November* 1869. (Signed) LUIZ AUGUSTO REBELLO DA SILVA.

TARIFF.—India.

TABLE No. III.—Exportation.

Duties on Articles exported through the Frontier.

Numbers of Articles.	Nomenclature.	Units.	Duties in Provincial Reis.
142	Areca	candil of 512 lbs.	820
143	Rice, in the shell (bate)	candil of 6 curos	30
144	„ unshelled	„	60
145	Cocoa-oil	almude	60
146	Fins of fish	5½ per cent. *ad valorem.*	
147	Casheu chesnuts (Acajon) in shell	candil of 512 lbs.	260
148	„ „ „ unshelled	„	520
149	Cocoa	thousand	330
150	Medulla of the cocoa (copra)	candil of 512 lbs.	660
151	Legumes and farinaceous substances of all kinds, except potatoes	6 curos	60
152	Firewood	candil of 512 lbs.	660
153	Salt fish	arroba	30
154	Salt of all kinds	candil of 20 curos	220
	All other articles not specified	free.	

Marine Department, 12*th November* 1869. (Signed) LUIZ AUGUSTO REBELLO DA SILVA.

Ambriz.

Taking into consideration the Report of the Minister and Secretary of State for the Department of Marine and Colonies;

Availing myself of the authorization accorded in virtue of the first paragraph of the fifteenth Article of the Additional Act to the Constitutional Charter of the Monarchy;

After having consulted the Board for the Colonies and the Council of Ministers,

I am pleased to decree as follows:—

Article I.—All goods and merchandise, national or foreign, imported into the Custom House of Ambriz shall pay, whatever may be the port of shipment and the flag of the importing vessel, a duty of four (4) per cent. *ad valorem*, calculated upon the price of the exporting market as shown by the invoice.

Article II.—In the same manner two (2) per cent. more shall be recovered, to be specially applied to public works.

Article III.—Exportation is free from the payment of any duties or taxes.

Article IV.—The Custom House at Ambriz shall admit in bond all articles of trade whatever, shipped from any national or foreign ports.

Article V.—All goods and merchandise admitted into bond shall be free from the payment of duty when re-exported; but they shall pay a warehouse rent, for each succeeding month after the expiration of six months from date of entry, at the rate of 5 reis per 15 kilogrammes (·26*d.*) upon dry articles, and of 15 reis (.80*d.*) per decalitre upon liquids.

Article VI.—The maximum period allowed to liquids in bond shall be one year, and two years for dry goods, counting from the date of entry. Upon the expiration of this period the goods shall be sold by public auction, after 30 days' notice. Up to the day of the auction, however, the owners, or their representatives, will be allowed to withdraw such goods, after paying the respective duties and warehouse rent.

The expenses of the auction are to be paid out of the proceeds of the sale, and the duties and warehouse rent shall be deducted from the said proceeds, and entered as revenue, the remainder, should there be any, being kept in deposit, on account of the interested parties.

Article VII.—The Custom House shall not be held responsible for damages accruing to merchandise while deposited there, if such damages should have been caused by any accidents or unforeseen circumstances, and not from any neglect on the part of their responsible *employés*; and no compensation for duties will be allowed on account of any difference in the quality of the merchandise presented for clearance, with the exception of the case mentioned in the following Article.

Article VIII.—Whenever any merchandise shall appear in the Custom House with average exceeding 3 per cent. on the primitive value, not of the damaged article only, but on the whole parcel of which it forms part, should the owners or receivers make an application to that effect, a reduction shall be made in the duty in proportion to the difference between the value of the merchandise in its primitive state and its value after being damaged.

Section. Articles of food, medicinal drugs, and medicines are not included in this rule; and if they should have suffered an average exceeding 3 per cent., they shall be immediately destroyed, if the owners or receivers should offer no objection thereto; but in case they should, they shall only be destroyed with the assent of experts, among whom there shall always be a representative of the Board of Public Health of the Province.

Article IX.—For the purpose of fixing the reduction to be made on the damaged articles, the Chief Officer of the Custom House shall appoint an arbiter from among the Custom House Clerks, and the owner or receiver of the merchandise shall appoint another arbiter, both of whom shall state the cause of the average, and the difference between the value of the merchandise in its then present state, and that which it had before the average; and in view of this declaration, which shall be embodied in a public deed by the proper officer, the reduction of the duties, as applied for, shall be made.

Section.—In case the arbiters should not agree, the Chief Officer of the Custom House shall appoint a third arbiter, who shall decide in favour of either award, without further appeal.

Article X.—When once the merchandise has entered the Custom House, it shall not be taken out without a regular clearance, and without paying the proper amount of duties.

For the convenience of the public service and of trade, the following articles are excepted, brandy, wine, vinegar, combustible articles, salt, tiles, lime, stone blocks, wood, and fruit.

All the foregoing goods, after undergoing examination on the quay by a Custom House Officer, may be delivered to their owners, after obtaining the permission of the Chief Officer of the Custom House.

Before the delivery of such merchandise, a declaration, signed by the Custom House Officer and the receiver, shall be written out in a book for that special purpose, describing the merchandise thus delivered, stating the weights, marks, and designation, and mentioning especially the amount of duties due thereon, together with the condition that they are to be paid within the period of eight days.

Article XI.—It is altogether forbidden to send goods and merchandise to be exchanged at any point to the south of Ambriz by Commercial Deputies or by any other means.

Section. Infractions of the enactment shall be liable to the penalties imposed upon smugglers.

Article XII.—Goods imported into the Custom House of Ambriz, when cleared in transit for other ports in the Province, shall pay therein the duties of consumption, as laid down in the Customs' Tariff of the Province.

Article XIII.—The duties laid down in this decree shall not be altered before the year 1880, unless it should be deemed expedient to reduce these duties.

Article XIV.—All legislation to the contrary is hereby revoked.

The Minister and Secretary of State for the Department of Marine and Colonies shall accordingly cause the same to be carried into execution.

(Signed) THE KING.

(Countersigned) LUIZ AUGUSTO REBELLO DA SILVA.

AT THE PALACE,
12*th November* 1869.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

STATEMENT of the TOTAL ASSESSED VALUE of, and of the TOTAL AM COLLECTED upon, the ARTICLES of IMPORTS and EXPORTS of BRIT. SCHEDULES A and B. annexed to ACT XVII of 1867), *in each year ending* 31*st*

No.	SCHEDULE A.—IMPORTS. DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	TOTAL VALUE ON DUTY WAS ASSI IN EACH YEAR E 31ST MARCH 1868	
		Rs. A.		Rs.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c.	*Ad valorem*	7½ per cent.	42,52,203	5
2	ARMS, AMMUNITION AND MILITARY STORES—		7½ per cent., except as regards Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service, which are free.		
	Gunpowder, common	0 5 per lb. ..		2,35,680	1
	" Sporting	1 0 " .			
	Fire Arms and parts of ditto .	*Ad valorem* .		4,42,387	4
	All other sorts, including Military Accoutrements, Uniforms, &c	*Ad valorem*		1,39,444	1
		TOTAL OF ARMS, &c.		8,17,511	7
3	BLACKING—				
	Quarts ..	5 0 per dozen	7½ per cent	27,371	
	Small	2 8 "			
	In Tins	0 3 per lb.			
4	CABINET-WARE	*Ad valorem*	7½ per cent	2,18,755	2
5	CANDLES—WAX, COMPOSITION AND OTHER KINDS—				
	Candles, Wax	1 0 per lb. ...	7½ per cent	6,62,737	4
	" Paraffine .	0 8 " ..			
	" Spermaceti	0 8 " ..			
	" Composition and other sorts .	0 6 "			
6	CARPETS AND CARPETING—				
	Single Carpets	*Ad valorem*	5 per cent	29,498	
	Carpeting in rolls	*Ad valorem*			
7	CARRIAGES	*Ad valorem* .	7½ per cent	1,62,442	1,
8	CHEMICALS	*Ad valorem*	7½ per cent	9,087	
9	CHINA AND JAPAN WARES, OTHER THAN LACQUERED WARE, WHICH IS FREE	*Ad valorem* ..	7½ per cent	43,294	
0	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS	*Ad valorem* .	7½ per cent	4,03,950	4,
11	COACH BUILDER'S MATERIALS .	*Ad valorem*	7½ per cent	82,873	1,
12	COFFEE—				
	Persian Gulf and Red Sea ..	30 0 per cwt. ..	7½ per cent	2,10,803	2,
	Other places ..	20 0 " ...			
13	CORKS	1 8 per gross ..	7½ per cent	1,89,016	1,
14	COTTON—				
	Thread—				
	Sewing Thread, white and colored	0 12 per lb. ...	7½ per cent	5,23,631	3,
	" in reels or on cards not exceeding one hundred yards.* ...	2 8 per gross reel.			
	" Goa and Country .	30 0 per cwt.			

ULE A.—IMPORTS.			Total Value on which Duty was assessed in each year ending 31st March		Amount of Duty collected in each year ending 31st March	
LES.	Value on which Duty is assessed.	Rate of Duty.	1868.	1869.	1868.	1869.
	Rs. A.		Rs.	Rs.	Rs.	Rs.
	0 7 per lb. ..					
24	0 11 „ ...					
32 ...	0 12 „ ...					
42 .	0 13 „ ...					
52	0 14 „ ...					
60	1 1 „ ...					
...	1 2 „ ...					
..	1 3 „ ...					
	1 4 „ ...	3½ per cent ..	1,70,70,382	1,67,88,046	5,98,180	5,88,080
..	1 5 „ ...					
150 ...	1 10 „ ...					
200 ...	1 14 „ ...					
...	0 12 „ ...					
..	0 13 „ ...					
.	0 15 „ ...					
	1 1 „ ...					
	1 4 „ ..					
...	1 6 „ ...	3½ per cent... * Duty to be charged on the Grey weight of the colored yarn; when not ascertainable, the actual wharf weight or Invoice weight to be taken.	93,69,143	1,10,51,843	3,27,212	3,85,597
r colors*	1 2 „ ...					
nd Prints	0 13 per lb. ...	5 per cent.	10,53,63,373	9,99,87,623	53,00,174	49,74,809
Domestics, T. Cloths	0 11 „ ..					
...	*Ad valorem* .		4,43,82,363	6,02,64,707	22,23,933	30,18,325
..	25 0 per cwt. ...	7½ per cent.	3,488	4,542	261	341
.	*Ad valorem* ...					
Total of Cotton Goods of all kinds			17,77,12,380	18,84,47,266	84,88,914	89,93,412
...	0 3 per lb. ...	7½ per cent.	64,724	34,161	4,854	2,562
Khar) ...	2 0 per cwt. ...		27,532	26,551	2,065	1,991
...	10 0 „ ...		22,961	18,471	1,721	1,384
.	25 0 „ ...					
..	3 8 „ ...		1,91,540	2,83,282	14,367	21,245
...	25 0 „ ...		10,698	17,464	803	1,209
...	8 0 „ ...					
...	55 0 „ ...		1,32,914	1,05,609	9,968	7,918
ngra) ...	10 0 „ ...					
...	7 0 „ ...		1,62,032	1,07,810	12,378	8,088
...	6 0 „ ...					
...	4 8 „ ...					
barras)	50 0 per lb. .		4,54,565	3,79,533	40,120	28,457
...	65 0 per cwt. ...					
wder ...	50 0 „ ...					
...	38 0 „ ...		30,131	91,876	2,260	6,891
...	*Ad valorem* ...		...		...	
...	2 8 per cwt. ...		24,169	55,203	1,814	4,141
...	50 0 per lb. ...		3,63,490	1,57,787	27,270	11,832
...	22 0 per cwt. ...		25,348	10,606	1,902	796
...	60 0 „ ...		...	9,556	...	717
...	6 0 „ ...		22,523	4,048	1,688	303
...	*Ad valorem* ...		8,84,518	9,38,764	66,389	70,468
	Total of Drugs & Medicines ...		24,17,145	22,40,721	1,87,599	1,68,092

SCHEDULE A.—IMPORTS.

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	TOTAL VALUE ON WHICH DUTY WAS ASSESSED IN EACH YEAR ENDING 31ST MARCH 1868.	1869
		Rs. A.		Rs.	Rs.
16	DYEING AND COLORING MATERIALS—				
	Cochineal	1 12 per lb. ...	7½ per cent.	6,13,879	3,93,017
	Gallnuts, Country, Myrabolam ..	3 0 per cwt.		58,440	65,991
	„ Persian	35 0 „ ...			
	Gamboge Wood	20 0 „ .		85	4,945
	Madder or Munjeet	10 0 „ ...		41,779	54,378
	Orchilla Weed .	8 0 „ ..		23,132	8,238
	Saffron, Europe	16 0 per lb. ..			
	„ Meadow, Soorunjun ...	10 0 per cwt. .		2,33,283	2,34,649
	„ Persian	12 0 per lb ...			
	„ In cakes or lumps ...	5 0 „ ...			
	Sapan Wood and Root ...	3 8 per cwt. ...		36,165	26,040
	All other sorts	*Ad valorem*		2,72,189	1,86,902
	TOTAL OF DYEING & COLORING MATERIALS ...			12,78,952	9,74,15
17	FELT—				
	Sheathing, 40 × 32 inches ...	0 4 per piece	7½ per cent.	33,882	45,21
	In rolls or in lengths	0 4 per yard ...			
	All other sorts	*Ad valorem*			
18	FIREWORKS—				
	China ...	30 0 per box of 133⅓ lbs	7½ per cent.	3,24,754	2,55,38
	Other sorts	*Ad valorem* ..			
19	FLAX, MANUFACTURES OF—				
	Piece Goods	*Ad valorem*	5 per cent.	5,74,421	5,89,6
	Other sorts	*Ad valorem*	7½ per cent	31,753	47,3
	TOTAL OF FLAX MANUFACTURES			6,06,174	6,37,0
20	FRUITS AND VEGETABLES—				
	Almonds without shell ...	25 0 per cwt. ...	7½ per cent.	3,26,122	1,27,
	„ with shell ...	10 0 „ ...			
	Cajoo kernels	10 0 „ ..		...	31,1
	Cocoanuts	30 0 per 1,000 ...		11,75,504	12,04,
	„ Kernel (Copra) ...	9 8 per cwt. ...			
	Currants, Europe	35 0 „ ...		20,907	9,
	„ Persian	12 0 „ ...			
	Dates, dry, in bags	4 0 „ .		23,70,591	11,42,
	„ wet, in bags ...	3 0 „ ...			
	„ „ in pots	6 0 „ ...			
	Figs, Europe	42 0 „ ...		12,246	6,
	„ Persian, dried ...	6 0 „ ...			
	Garlic	4 0 „ ...		45,367	21
	Pistachio nuts . ..	14 0 „ ...		11,055	9
	Prunes, Bussorah ..	12 0 „ ..		7,349	8
	Raisins, Black, Persian Gulf, Red Sea and Khismis ..	12 0 „ ...		13,727	95
	„ Monacka, Persian Gulf, and Red Sea	7 0 „ ..		75,151	
	„ other sorts .	*Ad valorem* ...		2,468	
	Walnuts, Akroot	5 0 „ ..		603	.
	Mangoes, dried	*Ad valorem* ...		...	
	Prunes, Europe .	*Ad valorem* ..			
	Other sorts, except Bidmishkh and Buzarbuttoo nuts which are free	*Ad valorem* ...		65,837	46
	TOTAL OF FRUITS AND VEGETABLES ...			41,26,927	27,02

SCHEDULE A.—IMPORTS.

No.	Description of Articles.	Value on which Duty is assessed.	Rate of Duty.	Total Value on which Duty was assessed in each year ending 31st March 1868.	1869.	Amount of Duty Collected in each year ending 31st March 1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
21	Glass and Glass-ware—						
	Bangles, Glass, Ch...						
	" " ...ina, gilt ...	10 0 per 100 pairs	7½ per cent.	4,47,231	4,91,208	33,563	36,841
	Beads, China, ... not gilt	5 0 " ...					
	" Common ...	30 0 per cwt. ...		76,813	1,11,236	5,760	8,342
	" Ruby of al...	28 0 "					
	" Seed ...l sizes ...	0 12 per lb. ...		11,014	21,730	826	1,629
	" Small, Sea...	0 10 " ...		1,37,325	1,29,749	10,749	9,732
	" Coral (false)...let and Red ...	0 10 " ...		1,59,140	2,21,822	11,937	16,637
	...Moorzun	0 8 per corge of 2,000 beads.					
	Glass, broken			...	...		...
	" China, of al...	5 0 per cwt. ...		..	...	.	...
	" Crown, color...colors .	40 0 per 133⅓ lbs.		...	..	...	...
	" " of si...ed ...	40 0 per 100 spl.ft.					
	" Plate, not si...ces ...	6 0 " ...		2,01,382	2,09,484	15,107	15,712
	Pearls, false, Bajer...vered ...	0 10 per foot ...		17,623	68,407	1,822	5,156
	" Boria ...ia ...	5 0 per lakh ...					
	" Jouria ...	1 0 per 1,000 ...					
	" Nathia	8 0 per lakh ...		1,53,957	1,71,637	11,666	12,874
	" Tachea ...	0 6 per 1,000					
	" Wattanah	0 12 " ...					
	Glass-ware of all o...	10 0 per lakh ...					
	cept Bottles whi...ther sorts, except ...ch are free ...	*Ad valorem* ...		6,92,828	11,28,175	51,956	84,422
		Total of Glass and Glass-ware ..		18,97,313	25,53,448	1,42,886	1,91,345
22	Gold Leaf, Europe*	4 0 per hundred leaves ..	7½ per cent.	26,198	160	1,945	12
23	Grass and other cl...ts of China Manufacture	*Ad valorem* ...	5 per cent.	3,149	2,730	158	68
24	Gums—						
	Gum, Ammoniac ...						
	" Arabic	10 0 per cwt. ...	7½ per cent.	...	...	...	...
	" Bdellium, co...	16 0 " .		1,24,116	1,67,309	9,307	12,547
	" Benjamin ...mmon gum ...	5 0 " ...		10,857	4,955	815	372
	" Bysabole, co...	33 0 " ..		1,74,276	2,09,353	13,071	15,700
	" Copal ...rse Myrrh ...	12 0 " ...		957	2,245	72	169
	" Frankincense	65 0 " ...		16,749	40,753	1,256	3,056
	" Gambier (or ...) or Olebanum	9 0 " ...		1,38,849	1,46,433	10,414	10,983
	" Myrrh ...Kino) ...	8 0 " ...		1,69,919	1,14,078	12,758	8,564
	" Persian (false)	24 0 " ...		1,014	...	76	...
	" Rosin ...	3 0 " ...		6,917	6,326	519	474
	All other sorts	8 0 " ...		60,221	1,09,621	4,810	8,225
	...a	*Ad valorem* ...		21,685	25,902	1,624	1,936
		Total of Gums ...		7,25,560	8,26,975	54,722	62,026
25	Groceries not otherw...se described (including confecti...onery) ...	*Ad valorem*	7½ per cent.	16,751	93,323	1,273	7,036
26	Hides and Skins—						
	Border Hides, prep...						
	Buffaloe Hides, Co...are ...	30 0 each ..	7½ per cent.				
	Cow Hides, Countr...untry, Tanned	80 0 per score ...		15,709	18,004	1,178	1,351
	Calf Skins ...y, Tanned ...	60 0 " ..					
	Chamois Skins ...K... . .	40 0 per dozen ...		80,664	83,260	6,707	6,245
	Rhinoceros' Leathe...	6 0 " ...					
	Other sorts ...	40 0 per cwt. ...					
	... .	*Ad valorem* ...		1,10,866	1,48,229	8,465	11,228
		Total of Hides and Skins ...		2,16,239	2,49,493	16,350	18,824
27	Horns—						
	Buffaloe						
	Stag or Deer n... ..	11 0 per cwt. ...	7½ per cent.	16,002	14,909	1,221	1,121
	Manufactures of ..	12 0 " ...					
	..	*Ad valorem*					
	Instruments, Musical ...a .	*Ad valorem* ..	7½ per cent.	2,45,022	2,71,578	*18,458	20,449
	Ivory and Ivory-ware—						
	Elephants' Grinders ...						
	Tusks above 20 lbs. w... ...	16 0 per cwt. ...	7½ per cent.				
	Tusks 10 lbs. and ... not exceeding 20 lbs.	300 0 " ...					
	Tusks under 10 lbs. ...	225 0 " ...					
	Sea Cow or Moye... Teeth, 3 lbs. and upwards	125 0 " ...		12,00,116	13,66,528	90,026	1,02,489
	Sea Cow or Moye... Teeth under 3 lbs.	225 0 " ...					
	Ivory, Manufacture... ...	75 0 " ...					
	...s of ..	*Ad valorem* ...		34,885	50,223	2,624	3,864
		Total of Ivory and Ivory-ware ..		12,35,001	14,16,751	92,650	1,06,353

* Erroneously entered under "Jewellery" in the Bombay Return for 1869.

No.	SCHEDULE A.—IMPORTS.			Total Value on which Duty was assessed in each year ending 31st March		Amount of Duty collected in each year ending 31st March	
	Description of Articles	Value on which Duty is assessed	Rate of Duty	1868.	1869	1868.	1869
		Rs A		Rs	Rs.	Rs.	Rs.
30	Jewellery including Plate—						
	Silver-ware, plain	1 6 per tolah	7½ per cent	63,215	68,136	4,786	5,116
	Jewellery and Plate of all other kinds, excepting precious Stones and Pearls which are free	*Ad valorem*	7½ per cent	7,44,930	7,33,449	55,826	55,065
	Total of Jewellery including Plate			8,08,145	8,01,585	60,612	60,175
31	Jute, Manufactures of	*Ad valorem*	7½ per cent	21,720	27,656	1,492	2,013
32	Lac—						
	Stick	16 0 per cwt	7½ per cent.	19,832	17,797	1,490	1,484
	Shell	28 0 "	7½ per cent.	..	29	.	"
	All other sorts	*Ad valorem*	7½ per cent.		...		
	Total of Lac of all kinds			19,832	17,826	1,490	
33	Leather and Manufactures of—						
	Leather	*Ad valorem*	7½ per cent	2,267	.	170	
	Boots and Shoes	*Ad valorem*	7½ per cent	2,79,101	5,04,218	20,937	
	Harness and Saddlery	*Ad valorem*	7½ per cent	2,80,854	3,10,230	21,149	
	Other sorts	*Ad valorem*	7½ per cent	1,17,262	1,36,880	8,839	
	Total of Leather and Manufactures of			6,79,484	9,51,328	51,095	
34	Liquors—						
	Ale, Beer and Porter	*Ad valorem*	1 anna per Impl gal	Rs 28,11,691 and Gals 3,59,333	Rs 29,37,340 and Gals. 3,22 530	95,940	
	Cider and other fermented Liquors	*Ad valorem*	1 anna per Impl gal	Rs 8,907 and Gals 176	Rs 7,459 and Gals 1,133	173	
	Spirits	*Ad valorem*	Three Rupees the Impl Gallon, and the duty to be rateably increased as the strength exceeds London Proof Provided that ten per cent *Ad valorem* shall be charged on all spirits used exclusively in Arts and Manufactures or in Chemistry, subject to such Rules as the Local Government shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law	Rs. 32,26,076 and Gals 1,82,849	Rs 36,04,687 and Gals. 2,13,384	16,45,253	

No.	SCHEDULE A.—IMPORTS.			Total Value on which Duty was assessed in each year ending 31st March		Amount of Duty collected in each year ending 31st March	
	DESCRIPTION OF ARTICLES.	Value on which Duty is assessed.	Rate of Duty.	1868.	1869.	1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
	Liquors—*continued.*						
	Spirits used exclusively in Arts and in Manufactures or in Chemistry	.....	...	109	48	11	5
	Wines—						
	Champagnes, Sparkling Wines and Liqueurs	.....	1-8 per Impl. gal. or 6 Qt.	Rs. 35,66,665 and Gls. 1,63,117	Rs. 40,30,181 and Gls. 2,14,584	6,16,732	7,24,334
	All other sorts	.....	1-0 per ditto				
			Total of Liquors ..	Rs. 96,13,448 and Impl. gals. 7,05,475*	Rs. 1,05,79,715 and Impl. gals. 7,81,631*	23,58,109	28,21,213
	Wrought, other than Sta-	*Ad valorem* ..	7½ per cent..	56,780	57,563	4,242	4,317
	Door Matting, China, of its	50 0 per 100 ...	7½ per cent....	47,503	1,22,665	3,564	8,960
	Unwrought, Wrought and actures of—						
	as Beads, Googree, China ...	0 12 per 1,000 .	7½ per cent.	1,10,732	10,735	8,352	805
	Old	35 0 per cwt. .		19,560	8,157	1,467	611
	Sheets, rolls very thin ...	80 0 per cwt. ...		1,37,810	1,35,485	10,334	10,160
	idue or Brass Leaves, Foreign— Europe ...	1 4 per lb.					
	„ China ...	0 12 „ ...					
			Total of Brass, &c. ...	2,68,102	1,54,377	20,153	11,576
	per, Australian... ...	48 0 per cwt. ...	7½ per cent.	29,989	3,13,036	2,249	23,478
	Bolt	50 0 „ ...		63,77,973	57,16,914	4,79,077	4,28,766
	Braziers	50 0 „ ...					
	Sheet, Sheathing and Plate	50 0 „ ...					
	China, Cash ...	30 0 „ ...		56,211	83,257	4,213	6,244
	Japan	48 0 „ ...		2,39,486	20,804	17,961	1,560
	Nails and Composition Nails	45 0 „ ..		51,989	93,385	3,899	7,043
	Old . ..	40 0 „		1,40,721	1,27,899	10,565	9,593
	Pigs and Slabs, Foreign	45 0 „ ...		..	..	...	...
	Tubes and Pipes ...	...		66	..	5	...
	Tiles, Ingots, Cakes and Bricks	47 0 „ ...		67,54,142	58,90,281	5,06,571	4,41,776
	China, White Copperware	1 4 per lb. ...		35,780	36,616	2,684	2,749
	„ Chinaware			7,179	5,798	541	435
	„ Foil Dauk-pana, China	3 0 per book of 100 leaves.		...	5,965	...	447
	„ „ „ Europe ...	4 0 „		...	...	...	...
			Total of Copper ...	1,36,93,536	1,22,93,955	10,27,765	9,22,091
	Iron Beams	*Ad valorem* ..	1 per cent.	1,524	...	15	...
	„ Flat, Square and Bolt, including Scotch ...	85 0 per ton ...		35,85,897	34,92,682	36,089	35,003
	„ Hoop, Plate and Sheet ...	115 0 „ ...		20,35,806	26,73,251	20,483	26,733
	„ Nails	10 0 per cwt. ...		5,09,688	5,56,672	7,575	8,268
	„ Rivets	11 0 „ ...	7½ per cent...				
	„ Nail Rod	95 0 per ton ...	1 per cent.	1,60,427	90,557	1,604	906
	„ Old	2 8 per cwt. ...		24,077	51,516	254	515
	„ Pig	40 0 per ton .		81,998	1,36,120	819	1,450
	„ Rod, Round, British under half inch diameter ...	110 0 „ ...		1,83,808	1,09,024	1,838	1,090
	„ Swedish, Flat and Square...	140 0 per ton ...		30,30,426	28,75,966	30,342	28,730
	„ Angle and T Iron ...	..		17,578	1,30,619	176	1,344
	„ Galvanized of all sorts, wire excepted ...	...		2,37,252	1,99,749	3,070	2,161
	„ Rice Bowls	3 4 per set of 10	7½ per cent.	2,74,054	2,46,298	20,555	18,472
	„ „ „ ...	1 10 „ 6					
	„ Other sorts, except anchors, cables and kentledge, which are free ...	*Ad valorem* ...		20,42,314	23,68,887	1,42,520	1,67,734
			Total of Iron ...	1,21,84,849	1,29,31,341	2,65,340	2,92,406

* Value not stated in local returns.

No.	SCHEDULE A.—IMPORTS.			Total Value on which Duty was assessed in each year ending 31st March		Amount of Duty collected in each year ending 31st March	
	DESCRIPTION OF ARTICLES.	Value on which Duty is assessed.	Rate of Duty.	1868.	1869.	1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
	Metals, Unwrought, Wrought and Manufactures of—*continued.*						
	Lametta, Double reels ...	4 8 per score ...	7½ per cent.	3,450	...	259	...
	„ Single reels ...	2 4 „		3,570	...	268	...
	Total of Lametta ...			7,020	...	527	...
	Lead, Pig	10 0 per cwt. ...	7½ per cent.	84,158	2,61,[illegible]39	6,375	19,586
	„ Pipes	13 8 „ ..		20,622	16,127	669	1,210
	„ „ tinned	16 0 „ ...		51,816	20,205	3,886	1,515
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 „ ...		53,208	79,659	4,021	5,974
	„ Other sorts	..		390	385	29	29
	„ Ore Galena	13 0 per cwt. ...		36,758	15,574	2,756	1,168
	Total of Lead ...			2,46,952	3,93,[illegible]89	17,736	29,482
	Mock Gold Leaf	5 0 per 20 books	7½ per cent...	14,327	12,279	1,074	929
	Patent or Yellow Metals, Sheathing and Sheets ...	42 0 per cwt. ...	7½ per cent.	45,70,085	44,78,659	3,42,267	3,35,870
	„ old ...	32 0 „ ...		38,210	24,018	2,866	1,802
	Total of Patent or Yellow Metals ...			46,08,295	45,02,677	3,45,133	3,37,672
	Quicksilver	1 0 per lb. ...	7½ per cent....	2,23,820	4,19,330	16,791	31,449
	Shot, Bird	15 0 per cwt. ...	7½ per cent....	59,388	69,734	4,454	5,228
	Spelter, Nails	17 8 „ ..	7½ per cent.	7,457	10,994	558	825
	„ Plate and other shapes ..	11 0 „ ...		18,85,319	17,32,634	1,40,777	1,29,953
	„ Sheet or Zinc Sheathing	15 0 „ .		1,41,227	1,86,720	10,556	14,004
	„ All other sorts	...		696	196	51	15
	Total of Spelter .			20,34,699	19,30,544	1,51,942	1,44,797
	Steel, blistered	9 0 per cwt. ...	7½ per cent.	720	85,737	54	6,430
	„ British	9 0 „ ...		2,290		167	
	„ Cast	25 0 „ ..		1,08,581	75,698	7,865	5,677
	„ Spring	10 0 „ ...		2,49,012	4,44,768	18,675	33,355
	„ Swedish	10 0 „ ...					
	„ Other sorts	...		5,583	1,651	434	125
	Total of Steel			3,66,126	6,07,864	27,195	45,587
	Tin, Block	45 0 per cwt. ...	7½ per cent.	7,82,901	11,01,732	58,841	82,376
	„ Plates, large size, box not exceeding 170 lbs. and 100 plates and *pro rata*	24 0 „ ...		1,93,209	3,66,269	15,242	27,473
	„ Small size, not exceeding one cwt. and 225 plates and *pro rata*	14 0 „ ...					
	„ Ware and other Manufactures of—	... ...		1,744	18,133	127	1,260
	Total of Tin .			9,77,854	14,86,1[illegible]4	74,210	1,11,109
	Wire, Brass	0 8 per lb. ...	7½ per cent.	2,06,956	1,60,8[illegible]17	15,521	12,061
	„ Common Iron, Nos. 1 to 40	9 8 per cwt. ..		28,055	57,3[illegible]47	2,103	1,466
	„ Galvanized and not for Telegraphic purposes ..	..		266	2,7[illegible]93	20	60
	„ Copper	0 10 per lb. ...		12,011	32,4[illegible]52	916	2,435
	Total of Wire ..			2,47,288	2,53,4[illegible]09	18,560	16,022
	Other sorts, including Hardware, Ironmongery and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements which are free	*Ad valorem* ...	7½ per cent.	51,60,195	34,92,3[illegible]71	3,64,871	2,55,144
	Total of Metals of all kinds ...			4,00,92,451	3,85,47,1[illegible]54	23,35,751	22,03,492

No.	SCHEDULE A.—IMPORTS. Description of Articles.	Value on which Duty is assessed.	Rate of Duty.	Total Value on which Duty was assessed in each year ending 31st March 1868.	1869.	Amount of Duty collected in each year ending 31st March 1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
38	Naval Stores—						
	Cables, Coir, tarred ...	10 0 per cwt. ...	7½ per cent.	...	...	...	...
	Canvas, Country, Cotton	50 0 " ...	5 per cent.	6,06,425	9,90,439	30,629	49,895
	" Europe Sail, not exceeding 40 yard ...	15 0 per bolt ...					
	Coir, Rope, Maldive and Laccadive	10 0 per cwt. ...	7½ per cent.	5,239	86,244	435	6,507
	" Yarn of all kinds ...	9 0 " ...		73,102		5,520	
	Cordage, Hemp, Europe ...	18 0 " ...		1,23,614	2,84,678	9,306	21,385
	" Manilla	20 0 " ...		39,234	64,614	2,717	4,859
	Dammer "	5 0 " ...					
	Pitch, American and Europe ...	13 0 per barrel		25,630	59,781	1,933	4,488
	" Coal	4 8 not exceeding 3 cwt.					
	Tar, American	13 0 ditto ...		48,306	82,979	3,611	6,214
	" Coal	6 8					
	" Swedish and Archangel ...	14 0					
	Twine, Europe Sail	0 8 per lb.		24,597	82,945	1,845	6,281
	All other sorts, except Oakum, which is free	*Ad valorem* ...		82,763	1,10,308	6,253	7,607
		Total of Naval Stores ...		10,28,910	17,61,988	62,249	1,07,236
39	Oils—						
	Cardamum	10 0 per lb. ...	7½ per cent.	...	2,137	...	160
	Cassia	4 0 " ...		24,918	533	1,868	40
	Castor, cold drawn ...	4 8 per doz. pints		16,796	4,897	1,260	367
	Cocoanut	20 0 per cwt. ..		...	...	..	..
	Earth	10 0 " ...		1,65,465	47,146	12,423	3,555
	Grass	2 0 per lb. ...		...	4,072	...	305
	Jingelee or Teel	20 0 per cwt. ...		16	174	1	13
	Kerosene	1 12 per Impl. gal.		1,521	429	114	32
	Linseed, Country	18 0 per cwt. ...		2,66,559	3,26,387	19,991	24,479
	" Europe	2 4 per Impl. gal.		1,25,736	1,29,703	9,438	9,726
	Naptha	30 0 per cwt. ...		1,558	7,578	117	569
	Otto of sorts	20 0 per ounce ...		1,005	160	75	12
	Sandalwood	8 0 per lb. ...		260	...	19	...
	Sorrel	20 0 per cwt. ...		...	...	..	...
	Turpentine	2 0 per Impl. gal.		68,891	55,925	5,166	4,193
	Whale and Fish	15 0 per cwt. ...		5,324	6,312	399	475
	Wood	15 " ...		...	160	...	12
	All other sorts, except Cocum and Slush Fat, which are free	*Ad valorem* ...		1,14,641	65,418	8,664	4,926
		Total of Oils ...		7,92,690	6,51,031	59,535	48,864
40	Oil and Floor Cloth	*Ad valorem* ...	5 per cent. ..	39,383	58,138	1,984	2,916
41	Paints, Colors and Painter's Materials—						
	Ochre, all Colors	3 0 per cwt. ...	7½ per cent.	41,586	51,080	3,123	3,830
	Paints of sorts	12 0 " ...		1,55,791	1,65,781	11,730	12,372
	Prussian, Blue, China .	0 8 per lb. ...		12,223	10,136	917	760
	" " Europe ..	1 8 " ...		18,020	14,092	1,351	1,057
	Red Lead	14 0 per cwt ...		3,78,195	3,65,408	28,365	27,404
	Turpentine .. .	2 0 per Impl. gal.		47,727	42,052	3,580	3,153
	Vermillion, Canton	85 0 per box of 90 bundles		2,65,257	3,52,610	19,890	26,445
	" Macao	30 0		67	167	5	13
	White Lead .	12 0 per cwt.		1,43,389	1,76,403	10,755	13,231
	All other sorts, including Brushes	*Ad valorem* ...		5,97,390	4,18,231	44,829	31,426
		Total of Paints, Colors and Painter's Materials ...		16,59,645	15,95,960	1,24,545	1,19,691
42	Perfumery—						
	Atary, Persian	15 0 per cwt.	7½ per cent....	8,425	1,843	631	138
	Rose flowers, dried	10 0 "		12,254	7,920	917	594
	Rose water	1 12 per Impl. gal.		59,141	46,684	4,434	3,504
	All other sorts	*Ad valorem* ...		2,90,142	2,60,331	21,773	19,524
		Total of Perfumery ..		3,69,962	3,16,778	27,755	23,760
43	Photographic Apparatus and Materials . ..	*Ad valorem* ...	7½ per cent....	52,634	68,367	3,948	5,136
44	Piece Goods not otherwise described . ..	*Ad valorem* ...	5 per cent. ...	42	5,22,328	2	26,116
45	Porcelain and Earthen-ware ...	*Ad valorem* ...	7½ per cent....	7,13,453	7,93,806	53,123	59,437

SCHEDULE A.—IMPORTS.

No.	Description of Articles.	Value on which Duty is assessed.	Rate of Duty.	Total Value on which Duty was assessed in each year ending 31st March 1868.	1869.	Amount of Duty collected in each year ending 31st March 1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
46*	Provisions and Oilman's stores—						
	Bacon in Canisters, Jowls and Cheeks	0 9 per lb. ...	...	2,71,536	2,43,224	20,539	18,467
	Hams	0 8 " ...					
	Beef	60 0 per tierce of 3 cwts.		1,30,161	2,11,653	9,571	15,920
		40 0 per brl. of 2 cwts.					
	Pork	50 0 per tierce of 3 cwts.					
		34 0 per brl. of 2 cwts.					
	Cheese	0 10 per lb. ...		2,39,042	2,49,444	17,969	18,731
	Chocolate	0 8 " ...		24,826	10,635	1,862	570
	Cocoa, prepared	0 8 " ...					
	Fish Maws	50 0 per cwt. ...		31,319	1,96,479	2,351	14,451
	" Sozille and Singally, small	6 0 " ...					
	Flour	25 0 per brl. or sack of 200 lbs.		1,96,572	1,69,854	14,772	13,017
	Ghee	36 0 per cwt.	7½ per cent.	2,30,938	2,20,013	17,319	16,500
	Sago	7 0 " ...		66,044	23,818	4,955	1,786
	Shark Fins	20 0 " ...		95,757	...	7,189	...
	Tongues, salted	10 0 per keg. of six		...	70	...	5
	Vinegar in bottles or in wood, Europe	1 8 per Impl. gal.					
	Vinegar in bottles or in wood, Persian	0 12 " ...		58,696	39,454	4,406	2,994
	Vinegar in bottles or in wood, Country ...	0 6 " ...					
	All other sorts except Biche-de-mer, butter and salted fish, which are free	*Ad valorem* ...		21,87,230	17,92,955	1,63,917	1,34,501
	Total of Provisions and Oilman's Stores ...			35,32,121	31,57,599	2,64,850	2,36,942
47	Railway Materials—						
	Of Iron	*Ad valorem* ...	1 per cent. ...	2,45,53,162	1,56,27,873	5,12,875	2,97,302
	Other sorts	*Ad valorem* ...	7½ per cent....				
48	Ratans and Canes—						
	Canes, Malacca	1 0 per dozen ..	7½ per cent..	1,517	2,331	114	188
	Ratans	7 0 per cwt. ...		67,147	91,073	5,043	6,864
	All other sorts	*Ad valorem* ...		37,437	26,792	2,849	2,012
	Total of Ratans and Canes ...			1,06,101	1,20,196	8,006	9,064
49	Seeds—						
	Anchuckuck	10 0 per cwt. ...	7½ per cent.	...	...	...	...
	Anise, Europe	28 0 " .		...	1,887	...	141
	Assalia	7 0 " ...		1,439	...	108	...
	Cajoo	3 0 " ...		32,774	.	2,458	...
	Castor	4 8 " ...		101	1,772	7	133
	Cummin	12 0 " ...		67,265	50,500	5,045	3,787
	" Black	5 0 " ..		...	...	..	...
	Esubgool	5 0 " ...		...	...	...	...
	Linseed	5 0 " ...		...	...	...	...
	Methee	5 0 " ...		...	...	...	...
	Mustard	4 8 " ..		...	...	...	...
	Quince Seed or Badana ...	50 0 " ...		13,743	8,245	1,030	618
	Rape or Sursee	4 8 " ...		27,687	5,954	2,077	128
	Sawjeerah	25 0 " ...		3,969	65,380	297	4,904
	Tookmeria	7 0 " ...		...	...	...	...
	All other sorts, excepting seeds imported by any Public Society for gratuitous distribution, which are free ...	*Ad valorem* ...		80,109	1,06,651	5,983	8,046
	Total of Seeds ..			2,27,087	2,40,389	17,005	17,757
50	Shawls	*Ad valorem* ...	5 per cent....	8,494	25,753	425	1,287

SCHEDULE A.—IMPORTS.

No.	Description of Articles.	Value on which Duty is assessed.	Rate of Duty.	Total Value on which Duty was assessed in each year ending 31st March 1868.	1869.	Amount of Duty collected in each year ending 31st March 1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
51	**Shells—**						
	Chanks, "large shells" for Cameos	10 0 per hundred	7½ per cent.	11,791	83,953	884	6,297
	" White, live ...	6 0 " ...					
	" " dead ...	3 0 " ...					
	Cowdas, Mozambique and Zanzibar	3 0 " ...		...	204	...	14
	" from other places ...	0 8 " ...		...		...	
	Cowries—						
	Bazar, common	4 0 per cwt. ...		39,343	73,408	2,954	5,559
	Maldive	16 0 " ...		12,732		955	
	Sunkley	40 0 " ...		3,490		262	
	Yellow, superior quality ...	8 0 " ...		7,435		557	
	Mother o'Pearl	8 0 " ...		22,414	22,413	1,681	1,680
	Tortoise Shell	6 0 per lb. ...		18,190	24,239	1,359	1,817
	" Nuck	1 0 " ...		..	...	...	...
	Nuckla, and other sorts ...	*Ad valorem* ...		13,310	14,119	998	1,059
			Total of Shells ...	1,28,705	2,18,336	9,650	16,426
52	**Silk—**						
	Floss	8 0 per lb. ...	7½ per cent.	1,799	2,375	134	177
	Raw, Charon and Cochin China	4 0 " ...		2,888	3,82,456	216	24,964
	" Mathow	1 12 " ...		16,858	62,750	1,264	4,706
	" other kinds of China ..	7 0 " ...		36,49,250	45,45,129	2,73,693	3,40,884
	" Persian .	5 0 " ...		84,130	1,02,165	6,309	7,659
	" Punjum and Cutchra ..	1 12 " ...		15,55,236	18,84,787	1,17,522	1,41,359
	" Siam	4 0 " ...		3,45,628	3,71,568	25,922	27,868
	Sewing thread, China ...	8 0 " ...		8,145	6,164	611	462
	Other sorts	*Ad valorem* .		6,476	2,636	485	198
	Silk Piece Goods of sorts ...	*Ad valorem* ..	5 per cent. ...	44,22,149	48,89,765	2,20,386	2,42,530
			Total of Silk Goods of all kinds ...	1,00,92,559	1,22,49,795	6,46,542	7,90,807
53	**Soap**	*Ad valorem* ...	7½ per cent....	3,50,879	1,91,185	26,318	14,346
54	**Spices—**						
	Aloe Wood	3 0 per lb. ...	7½ per cent.	5,932	6,923	443	519
	Anised Star	40 0 per cwt. ...		..	...	...	...
	Betelnut, white, Sheverdhun ...	18 0 " ...		23,34,593	16,14,211	1,75,045	1,20,754
	" all other kinds ...	7 0 " ...					
	" in husk	2 0 per 1,000 .					
	Cassia Buds, Nagkessur, China..	0 8 per lb. ...		35,242	35 640	2,644	2,673
	Chillies, dried	8 0 per cwt. ...		3,768	624	282	47
	Cloves	12 0 " ...		7,18,128	4,55,092	53,865	34,135
	" in Seeds, Nurlavung ...	8 0 " ...					
	Mace	0 9 per lb. ...		78,609	32,745	5,939	2,456
	" false	10 0 per cwt. ...					
	Nutmegs	0 10 per lb. ..		1,76,890	1,12,346	13,302	8,224
	" in shell	0 6 " ...		3,628	...	272	...
	" wild	12 0 per cwt. ...		..	...	...	.
	Pepper, Black and Long ...	15 0 " .		8,53,524	6,70,551	64,018	50,392
	" White	25 0 " ...					
	All other kinds	*Ad valorem* ...	...	2,62,016	11,844	19,650	814
			Total of Spices ..	44,72,330	29,39,976	3,35,460	2,20,014
55	**Stationery other than paper** ...	*Ad valorem* .	7½ per cent.	3,59,326	4,68,325	27,083	35,034
56	**Sugar and Sugar-candy—**						
	Sugar-candy, China ...	20 0 per cwt. ...	7½ per cent	53,05,642	64,83,625	3,97,925	4,85,889
	" Loaf	23 0 " .					
	" Soft	12 0 " ..					
	All other sorts of saccharine produce	*Ad valorem*		35,422	14,364	2,657	1,075
			Total of Sugar, &c. .	53,41,064	64,97,989	4,00,582	4,86,964
57	**Tallow and Grease**	20 0 per cwt. ..	7½ per cent.	1,03,503	43,566	7,761	3,276
48	**Tea**	1 0 per lb. ...	7½ per cent.	26,34,855	20,42,909	1,97,822	1,53,265
59	**Telegraph Stores—**						
	Of Iron	*Ad valorem* ...	1 per cent.	2,07,477	16,723	8,242	1,125
	Other sorts	*Ad valorem* ...	7½ per cent.				

SCHEDULE A.—IMPORTS.

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	TOTAL VALUE ON WHICH DUTY WAS ASSESSED IN EACH YEAR ENDING 31st MARCH 1868.	1869.	AMOUNT OF DUTY COLLECTED IN EACH YEAR ENDING 31st MARCH 1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
60	TIMBER AND WOODS—						
	Deal or Pine Planks and Boards, superficial square foot of one inch thickness	55 0 per 1,000 feet	7½ per cent.	78,345	56,321	6,014	4,224
	Mahogany in logs	0 6 per supl. foot of one inch thickness.	7½ per cent.	130	...	11	...
	" Australian ...	60 0 per ton ...	7½ per cent.				
	Sandal Wood	22 0 per cwt. ...	7½ per cent.	7,048	200	529	15
	" Australian and Bastard ...	4 0 " ...	7½ per cent.	12,981	467	973	35
	All other sorts, excepting Ebony, Lignum Vitæ, Tuggur wood and Palmyra wood, which are free	*Ad valorem*	7½ per cent.	3,26,219	31,277	24,465	2,345
	Manufactures of, including also Pipes, Staves and Casks ...	*Ad valorem* ..	7½ per cent.	45,709	91,554	3,533	6,959
		TOTAL OF TIMBER AND WOODS ...		4,70 432	1,79,819	35,525	13,578
61	TOBACCO—						
	Manufactured	*Ad valorem*	10 per cent.	8,50,879	9,02,700	77,140	88,709
	Unmanufactured	*Ad valorem*	10 per cent.				
	Articles such as pipes, &c., used in the consumption of ...	*Ad valorem*	7½ per cent.	52,580	98,857	4,249	7,449
		TOTAL OF TOBACCO, &c.		9,03,459	10,01,557	81,389	96,158
62	TOYS AND REQUISITES FOR ALL GAMES	*Ad valorem* ...	7½ per cent.	3,97,999	4,09,774	29,893	30,648
63	TRUNKS AND BOXES	*Ad valorem* ...	7½ per cent.	8,602	...	646	...
64	UMBRELLAS—						
	Cotton, Steel Ribs	0 13 each ...	7½ per cent.				
	" Cane "	0 11 " ..	7½ per cent.				
	" China Paper kettisals ...	45 0 per box of 110.	7½ per cent.	12,57,251	11,04,718	94,555	86,615
	All other sorts	*Ad valorem*	7½ per cent.				
65	WOOLLEN GOODS—						
	Piece Goods	*Ad valorem* .	5 per cent.	47,68,093	55,05,714	2,34,441	2,72,450
	Braid ...	*Ad valorem*	7½ per cent.	3,79,110	2,28,576	28,431	17,146
	Other sorts .	*Ad valorem*	7½ per cent.	10,27,122	13,95,905	55,649	69,468
		TOTAL OF WOOLLEN GOODS .		61,74,325	71,30,195	3,18,521	3,59,064
	ALL OTHER ARTICLES WHICH CANNOT BE INCLUDED UNDER ANY OF THE ABOVE HEADS, AND WHICH HAVE BEEN CHARGED WITH DUTY, BEING UNMANIFESTED			3,31,871	6,29,710	30,429	47,834
		GRAND TOTAL		Rs. 31,56,48,673 and Im. gals. 7,05,475*	Rs. 31,96,89,309 and Im. gals. 7,81,631*	1,81,95,634	1,89,66,545

SHARE OF EACH PRESIDENCY OR PROVINCE IN THE ABOVE GRAND TOTALS.

	Rs.	Rs	Rs.	Rs.
BENGAL	15,67,42,808	15,34,96,411	85,99,846	87,47,478
BOMBAY	11,78,56,666 (and Im. gals. 7,05,475)	12,11,24,713 (and Im. gals 7,81,631)	72,51,547	75,66,490
SIND	59,79,423	58,57,170	3,02,843	3,26,625
MADRAS	2,64,45,463	2,75,84,432	14,60,982	15,87,606
BRITISH BURMAH	86,24,313	1,16,26,583	5,80,416	7,38,346
TOTAL.	Rs. 31,56,48,673 (and Im. gals. 7,05,475)	Rs. 31,96,89,309 (and Im. gals. 7,81,631)	1,81,95,634	1,89,66,545

* Value not stated in local returns.

SCHEDULE B.—EXPORTS.

No.	Description of Articles.	Value on which Duty is assessed.	Rate of Duty.	Total Value on which Duty was assessed in each year ending 31st March 1868.	1869.	Amount of Duty collected in each year ending 31st March 1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
1	Indigo	.....	3 Rs. per Md.	1,82,09,497 and In. Mds. 960	2,87,20,386 and In. Mds. 2,337	3,47,640	4,07,186
2	Grain of all sorts	.....	3 As. per Md.	3,95,98,431 and In. Mds. 4,96,345	4,50,96,921 and In. Mds. 8,11,277	36,40,818	43,23,827
3	Lac—						
	Button	28 0 per cwt. ..	4 per cent.	131	2,42,415	5	9,697
	Dye	45 0 " ...		6,35,193	8,06,093	25,408	32,242
	Seed	20 0 " ...		60	43	2	2
	Shell	28 0 " .		12,23,653	11,09,899	48,941	41,398
	Stick	16 0 " ...		22,240	65,604	888	2,623
	Other sorts	*Ad valorem* ..		11,798	3,580	471	143
		Total of Lac of all kinds ...		18,93,075	22,27,634	75,715	89,105
4	Oils—						
	Castor	16 0 per cwt. ...	3 per cent.	7,78,719	11,81,637	23,362	35,448
	Cocoanut	20 0 " ...		8,38,565	20,94,518	25,155	62,833
	Fish	15 0 " ...		3,54[illegible]	8,549	107	257
	Grass	2 0 per lb. ...		71,375	89,639	2,140	2,688
	Gingelly or Teel	20 0 per cwt. ...		1,96,665	3,21,940	5,898	9,656
	Linseed	18 0 " .		94	465	3	13
	Mhowa	12 0 " ...		.	...	...	...
	Mustard	16 0 " ...		23,320	24,364	700	731
	Poppy	20 0 " ...		..	...	....	...
	Rape or Sursee	16 0 " ...		66,293	1,05,853	1,989	3,175
	Sandal Wood	8 0 per lb. ...		5,109	16,464	152	491
	Other sorts . .	*Ad valorem* ..		58,264	82,279	1,848	2,469
		Total of Oils ..		20,41,953	39,25,708	61,354	1,17,761
5	Seeds—						
	Castor Seed (Arundee) ...	4 8 per cwt. .	3 per cent.	83,900	54,133	2,517	1,624
	Coriander Seed	4 0 " ..		87,077	1,21,835	2,612	3,655
	Cummin Seed	12 0 " .		39,925	75,408	1,199	2,260
	" Black (Caleejeera) ...	5 0 "		...	...	...	...
	Ground Nuts with Shell ...	5 0 " .		138	...	4	...
	" " without Shell ...	6 0 " ...		...	...	...	..
	Gingelly or Teel Seed ..	6 0 " ...		40,67,311	49,73,849	1,22,020	1,49,215
	Linseed	5 0 " ...		1,24,59,072	1,42,19,010	3,73,858	4,26,575
	Meethee Seed	5 0 " ...		11,461	1,01,201	343	3,037
	Mustard Seed ...	4 8 " ...		50,676	33,624	1,536	1,010
	Poppy Seed	5 8 " ..		7,88,695	2,25,964	23,661	6,880
	Rape or Sursee Seed ...	4 8 " ..		40,91,067	13,10,105	1,22,730	39,305
	Other sorts	*Ad valorem* .		6,94,718	10,67,395	20,847	32,028
		Total of Seeds ...		2,23,74,040	2,21,82,524	6,71,327	6,65,589
6	Shawls—	*Ad valorem* ...	3 per cent...	25,96,533	29,33,686	77,899	88,016
7	Cotton Goods—						
	Piece Goods—						
	Buftahs	30 0 per score ...	3 per cent.	38,75,113	42,49,033	1,16,266	1,27,469
	Gurrah	20 0 " ...					
	Khurwa	25 0 " ..					
	Munoodee	32 0 " ...					
	Mirzapore Chintz	15 0 " ...					
	Patna	30 0 " ...					
	Shans	40 0 " ...					
	Tunjeeb, Oude	26 0 " ...					
	Other sorts	*Ad valorem* ...					
	Twist, Country, No. 10 ...	0 7 per lb. ...		12,58,930	7,29,055	37,769	21,873
	" " " 20 ...	0 9 " ...					
	" " " 30 ...	0 10 " ..					
	" Handspun	0 5 " ...					
	All other kinds of Cotton Goods ...	*Ad valorem* ...		71,742	1,14,332	2,159	3,431
		Total of Cotton Goods of all kinds ...		52,05,785	50,92,420	1,56,194	1,52,773

No.	SCHEDULE B.—EXPORTS.			Total Value on which Duty was assessed in each year ending 31st March		Amount of Duty collected in each year ending 31st March	
	Description of Articles.	Value on which Duty is assessed.	Rate of Duty.	1868.	1869.	1868.	1869.
		Rs. A.		Rs.	Rs.	Rs.	Rs.
8	Hides and Skins—Tanned—						
	Hides—						
	Buffalo, Country, Tanned ...	70 0 per score	3 per cent.	3,29,406	2,04,297	9,853	6,128
	Cow, ditto	50 0 "					
	Skins—						
	Goat and Sheep ...	10 0 "		21,56,530	24,31,588	64,696	72,938
	Lamb	5 0 "					
	Any other sorts of Hides and Skins	*Ad valorem* ...		58,956	98,050	1,768	2,941
	Total of Hides and Skins			25,44,892	27,33,935	76,317	82,007
9	Spices—						
	Aloe Wood	3 0 per lb. ...	3 per cent.	..	1,728	...	52
	Betelnut in husk	2 0 per 1,000 ..		1,66,073	1,91,740	4,982	5,752
	Cardamums .. .	200 0 per cwt.		92,013	1,97,782	2,760	5,932
	" large bastard ...	40 0 " .		77	1,175	2	35
	Chillies, dried	8 0 " ...		1,92,079	1,68,106	5,764	5,043
	Ginger dry (rough) Malabar ...	10 0 " ..		2,90,238	2,77,562	8,706	8,327
	" " Bengal ...	7 0 " .					
	" (scraped) ..	15 0 " ..		39,609	35,271	1,188	1,059
	Pepper	15 0 " ...		4,54,238	4,15,644	13,624	12,468
	Turmeric	7 0 " ...		3,95,614	5,65,745	11,872	16,972
	All other sorts	*Ad valorem* ...		1,59,864	2,95,620	4,791	8,873
	Total of Spices ...			17,89,805	21 50,373	53,689	64,513
	All other articles	.....	...	27,118	3,37,292	1,794	17,195
	Grand Total ...			Rs. 9,62,81,129 and In. Mds. 4,97,305*	Rs. 11,54,00,879 and In. Mds. 8,13,614*	51,62,747	60,07,971

SHARE OF EACH PRESIDENCY OR PROVINCE IN THE ABOVE GRAND TOTALS.

	Rs	Rs.	Rs.	Rs.
Bengal	5,36,34,701	6,03,26,140	24,55,742	23,56,937
Bombay	60,54,400 (and In. Mds. 4,97,305)	71,68,382 (and In. Mds. 8,13,614)	2,77,526	3,74,319
Sind	34,77,143	39,69,534	1,72,478	1,86,792
Madras	2,04,98,454	2,49,96,790	8,47,293	9 97,564
British Burmah	1,26,16,431	1,89,40,033	14,09,708	20,92,359
Total	Rs. 9,62,81,129 (and In. Mds. 4,97,305)	Rs. 11,54,00,879 (and In Mds. 8,13,614)	51,62,747	60,07,971

* Value not stated in local returns.

STATISTICAL BRANCH,
FINANCIAL DEPARTMENT;
Fort William, 26th March 1870.

R. B. CHAPMAN,
Offg. Secy to the Govt. of India.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 25th March 1870.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. C. S. I., *presiding.*

Major General the Hon'ble Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble Gordon S. Forbes.
The Hon'ble D. Cowie.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble Francis Steuart Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.

PAPER CURRENCY BILL.

The Hon'ble SIR RICHARD TEMPLE, in moving for leave to introduce a Bill for the further amendment of Act No. XIX of 1861, said—

"The point of amendment will be found on reference to section X of the said Act, which runs thus—

'The whole amount of the bullion and coin so received for notes shall be retained and secured to pay such notes, with the exception of such an amount not exceeding four crores of rupees such as the Governor General in Council shall fix. The amount so fixed shall be invested in Government Securities.'

"The limit of investment then is fixed by law at four crores of rupees, or four millions sterling. We now propose to increase that limit to six crores or six millions. Before explaining the grounds of this proposal, I should state that it has received the express sanction and approval of the Secretary of State.

"In order to make the above grounds clear, I must ask the Council to revert to the principles on which our Paper Currency was established. These principles will be seen from the following extracts.

"In March 1860, the Secretary of State, addressing the Government of India, wrote:—

'The sound principle for regulating the issue of a paper circulation is that which was enforced on the Bank of England by the Act of 1844, *i. e.*, that the amount of notes issued on Government Securities should be maintained at a fixed sum, within the limit of the smallest amount which experience has proved to be necessary for the monetary transactions of the country; and that any further amount of notes should be issued on coin or bullion, and should vary with the amount of the reserve of specie in the Bank, according to the wants and demands of the public.

'The important condition is thus realised, that the mixed currency of notes and coin should vary in quantity exactly as if it were wholly of coin.

'In this country the smallest amount of notes required had been ascertained by long experience; but what that quantity may be in India, can only be ascertained in like manner; and as it is impossible, at present, to say what the minimum amount of notes in India will be, the proceedings for determining this point must necessarily be tentative and experimental.'

* * * * * * * * *

'As the circulation of notes is extended beyond the immediate neighbourhood of Calcutta (and the advantages to be derived from the system will be very incomplete until this is done), a much larger amount of notes will be required; and under those circumstances, the limit of the fixed amount may be raised. But as this should only be done after full experience of the working of the system, I think it better that any change should be made, either by legislative enactment at the time, or by an order of Government, with the sanction of the Secretary of State in Council, to be published in the Gazette, power for doing this being contained in the Act which may be passed on the subject.'

"Subsequently, in 1861, the following year, the Secretary of State addressed the Government of India further as follows—

'4. The principle now adopted is that on which the currency of this country is based, namely, that a fixed amount of notes should be issued on Government security, and any amount beyond that should be issued on bullion or coin. The result will necessarily be, not that the quantity of paper in circulation is identical with the quantity of coin which would otherwise exist in the country, but that the variation in the quantity of paper and coin together corresponds with the variation which must have taken place if the circulation had been altogether of coin.'

"Next, inasmuch as my predecessor, Mr. Laing, took special interest in the existing system of our Paper Currency,—indeed, it was under his auspices that the present law was framed—it is important to see what he recorded at the time. In 1861 he wrote thus:—

'This majority has, however, been divided into two sections, one who hold that, to the condition of convertibility must be added that of absolute identity with the metallic circulation which it displaces; and that these two conditions can only be secured by making all Paper-issues the representatives of actual coin or bullion in the vaults of the Bank or Treasury, beyond a certain fixed issue, strictly limited within the bounds to which experience has shown that no conceivable contraction of the currency can approach.'

* * * * * * * * *

'I assume, therefore, that, in accordance with the opinion intimated by Sir C. Wood, the first consideration, in introducing a system of Paper Currency in India, must be to place its convertibility beyond question.

'For this purpose, I know of no other means than to adopt the principles of the English currency-laws, limiting the amount of fixed *minimum* issue for India to a figure which experience may show to be clearly within the mark to which the Paper circulation can be reduced under any conceivable circumstances.

'The present authorized issues of the three Chartered Banks of India are £5,000,000, *viz.*—

Bank of Bengal	£ 2,000,000
„ Bombay	„ 2,000,000
„ Madras	„ 1,000,000

'Against which, by the charters, one-fourth must be held in specie, leaving £3,750,000 as the amount which may be issued against securities*; and the lowest amount to which the issues were ever reduced during the mutinies was, I am informed, about £2,000,000.†

* The actual issues are—

Bengal	£	1,964,000
Bombay	„	1,087,000
Madras	„	266,000
TOTAL ...	£	3,317,000

† The lowest issue of Bank of Bengal was £1,030,000.

'I think it would be unsafe, with our present information, to assume a much larger amount than that of the present authorized Bank-circulation as the *minimum* limit which it was prudent to issue, against anything but actual coin or bullion; and even this limit should only be approached gradually and with due caution. No doubt this limit may be exceeded in course of time, as the Paper-circulation becomes generally adopted; but it will always be possible to amend the Act, and India has a right to know that the limit which has been fixed upon as safe under existing circumstances, shall not be exceeded on merely speculative grounds, or without a formal application to the Legislative Council for a fresh Act, giving time for reflection and opportunity for discussion.'

"Such then being the principles on which the present law was framed, I have to explain why the limit which it imposed, of four crores for the investments, ought to be extended to six, in accordance with those principles, it having been acknowledged, at the time, that the original limit was only experimental and might thereafter be raised according as circumstances might warrant.

"I have shown that the prescribed and established basis of our Paper Currency in India is this,—that the lowest amount be estimated to which, according to all reasonable experience, the Paper Currency might be expected to fall; that a portion of the money paid in exchange for the notes be invested in Government Securities up to the above amount, and that all notes above that amount must be issued against cash and bullion alone. The question, therefore, now would be this,—what, under the circumstances of the currency, is the lowest amount to which our circulation could reasonably be expected to fall? Then, given that amount, are we not justified in investing up to that limit?

"The four millions limit set forth in Act XIX of 1861 was necessarily assumed on the data of the known circulation of the three Presidency Banks in previous periods (the right of issuing currency-notes was transferred from 1st March 1862 from these Banks to the State). It was considered, in the circumstances of that day, that the circulation could not be reasonably expected to fall below four millions.

"Now, since 1861, what has been the circulation of the Government Paper Currency? I give the amounts of average circulation year by year in millions and fractions of millions:—

	Millions. £
1862-63 ...	4·42
1863-64 ...	5·23
1864-65 ...	6·88
1865-66 ...	7·73
1866-67 ...	8·99
1867-68 ...	9·29
1868-69 ...	10·14
1869-70 to date	10·53

"For the current official year 1869-70, the amounts have been—

	Rs.
7th April ...	9,74,25,840
„ May ...	9,83,86,380
„ June ...	10,72,97,130
„ July ...	10,72,53,300
„ August ...	10,44,63,350
„ September	10,07,65,210
„ October	10,39,10,050
„ November	10,97,12,500
„ December	11,33,83,900

"In round numbers our circulation has touched 11⅓ millions. It has risen from 3⅔ millions in March 1862 to 11⅓ at the end of December 1869; in other words, it has increased by 7⅔ millions in eight years. And though there have been, and are, fluctuations, still, on the whole, the increase has been steady and progressive.

"Within the same period, of course, the public revenue, the private wealth, the internal traffic, the external commerce, the monetary transactions of the country have proportionally increased. In fact, the increase of the note-circulation is only an index or consequence of the increase in all these other respects. When we remember that since the Paper Currency was set in motion, the external traffic of the country has increased by some forty millions sterling of annual value; that an internal traffic by rail of six millions of tons annually has arisen; that the public revenue and the public expenditure have increased each by ten millions; that some fifty millions sterling of British capital have been expended in India; that the banking-business of the country has increased beyond calculation,—we see that the development of the Paper Currency has only kept pace with the general improvement of the country.

"Against a circulation of upwards of eleven millions, we have a reserve in Government Securities of four millions, and a reserve in cash and bullion of more than seven millions. According to the experience of other countries possessing a Paper Currency, I should say that, in India, the reserve in Government Securities bears a somewhat unduly small proportion to the reserve in

cash and bullion. In other words, the Government in this country is hardly deriving from its Paper Currency the full advantage to which it is entitled.

"Under these circumstances, what is the lowest amount to which our circulation could reasonably be expected to fall? It might readily be expected to decrease under certain contingencies by two or even three millions; say it might possibly decline to eight millions. But it is difficult to anticipate its declining to five or even to six millions. This would represent a fall of fifty per cent. There has never been an instance of any such fall since we have had a Paper Currency. And this, too, notwithstanding that we have passed through political convulsions. For instance, in the period of the mutiny and rebellion of 1857, the annual average of the circulation of Bank of Bengal notes was £1,524,000, against £1,471,000 in 1856; £1,443,000 in 1858; £1,400,000 in 1855; and £1,717,000 to £1,825,000 during May to August 1867; *i. e.*, it was highest in the worst months of the mutiny. After the fall of Delhi in September 1857, the circulation declined owing to a depression of trade, and it continued depressed up to February 1858, and fell again in June 1858.

"The statistics of the Currency Note circulation are still more encouraging, the fluctuations in any year having been generally within the amount of increase of that twelve-month over the previous year, as may be seen from the Statement which I shall now read. The figures represent millions and fractions of millions.

Currency Note Circulation.

	At the end of the first month of the year.	During the Year.	At the end of the last month of the year.	Monthly average for the year.
	£		£	£
1862-63	4·10	Progressive	5·13	4·42
1863-64	5·01	Stationary till 31st October, when it was .. £ 5·63 29th February 1864 ... ... „ 5·08	5·68	5·23
1864-65	6·04	Progressive	7·48	6·88
1865-66	7·46	Progressive till 30th September, when it was ... . £ 7·84 28th February 1866 . ... „ 6·87	7·02	7·73
1866-67	7·87	Progressive to 30th November, when it was ... ... £ 10·09 31st March 1867 ... ... „ 8·09	8·09	8·99
1867-68	7·84	Progressive till 31st December, when it was .. .. £ 10·32 31st March 1868 ... ... „ 9·07	9·07	9·29
1868-69	8·92	Progressive till 31st October, when it was £ 10·61 31st January 1869 ... ... „ 10·20 28th February „ ... ... „ 10·63	9·96	10·14
1869-70 to date.	9·80	Progressive till 30th June, when it was ... £ 10·80 30th September 1869 ... ... „ 10·18 31st October 1869 ... ... „ 10·76	31st Dec. 11·31	10·53

"It is seen that, in 1866-67, there was a sudden fall of two millions' but it was the mere collapse after a casual inflation, the amount to which the circulation fell up to 30th April 1867 being still four-fifths of a million in excess of the circulation on 30th April 1866.

"In 1865-66, a fall of one million after the 30th September of that year did indeed reduce the circulation to an amount less by £600,000 than that of 30th April 1865, but coincidently with this fall, the following amounts of silver-bullion were lying in the Currency Department, *viz.*—

(Millions and fractions of millions.)

	£
On 30th September 1865	1·26
„ 31st October „	1·26
„ 30th November „	·96
„ 31st December „	1·56
„ 31st January 1866	1·12
„ 28th February „	1·08
„ 31st March „	1·01
„ 30th April „	·35

"The pressure on the occasion above alluded to occurred in December of 1865, in the Christmas season. But probably it would not have been felt had the bullion been available as coin.

"Moreover, the circulation of 31st December 1869 exceeds that of 30th April 1866 by four millions, while the amount of the invested reserve is the same as in the latter year.* The silver-bullion in the Currency Department on the last day of each month in 1869 has been as follows:—

January	1·49	July	1·58
February	2·10	August	·99
March	2·09	September	·98
April	2·42	October	1·51
May	2·37	November	1·58
June	2·07	December	1·45

This amount of bullion is unduly high, and we may have to issue orders for a portion of it being coined.

"If, then, we cannot reasonably apprehend the currency-note circulation falling to six millions, we might legitimately, under the fundamental principle of the Paper Currency, ask for power to invest up to that amount. But if we hesitate to invest up to that amount at present (as I should hesitate), we might at all events invest up to nearly five millions.

"Supposing the average circulation to be standing at not less than eleven millions with investments up to five millions; then, of the total reserve, there would be 46 per cent. in securities and 54 per cent. in cash and bullion. In that case the proportion of securities would be moderate, and the proportion of cash and bullion strong. In England the total reserve of securities represented on 31st December 1865, 51 per cent.; on 31st December 1866, 46 per cent.; on 31st December 1867, 42 per cent.; while that of cash and bullion on those dates represented 49, 54 and 58 per cent., respectively, of the total circulation.

"As already stated, I would not exercise the power of investing, if it were given us, up to the full amount immediately. I would do so gradually. For some time to come it might not be desirable to go beyond five millions. But as it might be expedient that such application to the Legislature should be rare, I would ask that the limit be extended to six millions.

"In order to show how careful and tentative our practice has been in making these investments hitherto, and how fully we may be trusted to continue to proceed with equal caution, I would offer the following states of the fluctuations of the reserve in Government securities from 1862 to 1869:—

April 1862	Rs.	40,00,779
May to October, inclusive, 1862	„	43,48,861
November 1862 to March 1863	„	68,48,861
April and May 1863	„	67,24,580
June 1863	„	88,24,580
July „	„	89,05,753
August and September 1863	„	95,44,078
October 1863	„	1,10,44,078
November „	„	1,92,15,729
December 1863 to February 1864	„	2,00,65,770
March 1864	„	2,48,72,787
April „	„	2,70,16,986
May to December 1864	„	3,03,95,011
January to March 1865	„	3,57,45,011
April to August „	„	3,98,01,961
September 1865 to May 1866	„	3,98,02,532
June 1866	„	3,89,55,182
July „	„	3,88,37,833
August „	„	3,71,32,135

* This is correct, notwithstanding the fact that we have recently invested more than half a million. In 1865-66 the invested reserve was four millions. Then half a million of that was gradually sold. We have since invested half a million, bringing up the amount again to four millions.

September 1866 ...	Rs.	3,64,62,304
October to December 1866	„	3,64,29,410
January 1867 ...	„	3,36,59,923
February „ ...	„	3,36,07,229
March 1867 to May 1868 ...	„	3,25,20,548
June to September „ ...	„	3,25,64,956
October 1868 ...	„	3,30,10,686
November „ ...	„	3,72,80,061
December 1868 to February 1869	„	3,94,73,228
March and April 1869 ...	„	3,91,30,061
May 1869 ...	„	3,95,51,348
June „ ...	„	3,97,61,992
July „ ...	„	3,99,72,635

"It will hence be seen that the securities gradually rose in amount from half a million in 1862 to four millions in 1866. Then they fell gradually to 3½ millions in 1868. After October 1868, they gradually increased again to close on four millions, the legal limit.

"Such, then, are the reasons why I propose to raise the limit from four to six crores of rupees, or from four to six millions sterling.

"There is another proposed amendment in the Act which I may briefly explain; it is this: In certain sections of the Act, it is said that the Mint Master may be the Head Commissioner. Doubtless, it was not the intention of the law that the Mint Master must always be the Head Commissioner. Still, while these words remain as they are, it may be often understood that the Mint Master generally ought to be the Head Commissioner. But in reality there is no necessary connexion between the Mint and the Paper Currency Department. The Mint Master may, and often does, make a good Paper Currency Commissioner; but he has no special qualifications for this work; and he has to perform it in addition to his proper duties. As the Currency work more properly pertains to officers who have received training in the Finance and Account Departments, it may often happen that the work can be best entrusted to those officers. I therefore propose to omit the words in question from the Act, and to leave the Government quite free to nominate whom it sees fit for the Head Commissionership.

"There is one more amendment which I may mention, which is this.

"Though there may be nothing in the Act to prevent the Commissioner holding the currency-reserve in the hands of any officers subordinate to him for that purpose, but sanction seems necessary to the deposit of bullion-reserve in the hands of the Mint Master for coinage purposes, and if it be determined to distribute a portion of the reserve in important Mofussil treasuries, in order to cash notes for the convenience of the public, it might be well to take advantage of this Bill to introduce a clause empowering the Head Commissioner or Commissioner to hold a certain portion of the reserve or unissued notes at any Government treasury fixed with the approval of Government, for the purpose of affording greater facilities to the public for the issue or encashment of notes, provided that all such notes or coin so deposited shall be held at the sole disposal of the Currency Commissioner, and shall never be used for any other purpose than those allowed by Act XIX of 1861, and shall be separately held from all other Government moneys, and shall be subject to such rules for custody and verification as the Head Commissioner, with the approval of Government, may from time to time appoint."

The Motion was put and agreed to.

LAND ACQUISITION BILL.

The Hon'ble Mr. Strachey presented the Report of the Select Committee on the Bill to consolidate and amend the law for the acquisition of land needed for works of public utility.

NATIVE PASSENGER SHIPS BILL.

The Hon'ble MR. CHAPMAN presented the Report of the Select Committee on the Bill to make further provision for the regulation of Native Passenger Ships.

ELPHINSTONE LAND AND PRESS COMPANY, LIMITED, BILL.

The Hon'ble MR. CHAPMAN, in moving for leave to introduce a Bill to enable the Elphinstone Land and Press Company, Limited, when in voluntary liquidation, to sell their property to Government, said that this property had been reclaimed by the Elphinstone Company from what was formerly a noisome portion of the foreshore of the harbour of Bombay. The Company was formed in 1858, and was called after the lamented Lord Elphinstone, than whom, he (MR. CHAPMAN) humbly ventured to think, a braver gentleman or a wiser Ruler never governed an Indian Presidency. In 1862, the Company entered into an agreement with the Government to provide upwards of one hundred acres of land for the terminus of the Great Indian Peninsula Railway and other purposes. In return they obtained the right to reclaim from the sea, for their own advantage, about two hundred and fifty acres. At first sight, and, in a simple business-point of view, the bargain was an exceedingly favourable one for Government. They conceded what to them, in its natural state, was quite valueless, and in return obtained property which they were bound to provide for the Railway, and which was estimated to have cost over three hundred thousand pounds to reclaim. He (MR. CHAPMAN) had said that the bargain was a good one, viewed in a purely commercial light; but, politically, it was unquestionably a mistake. By it the Company secured a monopoly of the harbour-frontage immediately opposite the Native town, and were in a position to subject a very considerable portion of the entire trade of the port to wharfage and other dues. He ought to mention that the Government had the foresight to reserve to themselves the right to regulate the rates at which these dues were to be levied. But the transaction was nevertheless one which should not have been entered upon; and for the sake of obtaining an immediate pecuniary advantage, however large, the Government should not, in the interest of the public, have allowed the foreshore to pass out of their possession, and have given the Company so dominant a position. Shortly after the contract had been entered upon, an unexampled tide of prosperity set in to Bombay, owing to the American war, and to the stimulus consequently given to the cotton-trade. The Company, the managers of which were the enterprising firm of Messrs. W. Nicol and Co., set to work with their able and energetic Engineer, Mr. Ormiston, to carry out their contract. He (MR. CHAPMAN) supposed this country had never witnessed such extraordinary vigour in the prosecution of any public work as was then displayed. Gangs of stalwart Chinese labourers were imported, a fleet of barges was constructed on the most improved principles to bring earth from the other side of the harbour, and a regular service of trains was established to bring in material from Coorla on the main land. In short, everything that a combination of capital, skill and energy could do was done. In the meantime the speculation-mania rose to its height, shares in Companies of all kinds and descriptions commanded ridiculously high prices, and, in common with those of the wildest schemes, the shares of this solid *bonâ fide* Company reached quite a fabulous premium—at one time, he believed, as high as eighteen thousand pounds. As the Council were aware the era of prosperity was not of long duration, and a time of humiliation was at hand for Bombay. Consequent, mainly, on the cessation of the American war, and the extent to which insane speculation had been carried, the whole trade of the place collapsed, and the ruin became general. The property of the Company participated in the general depreciation; and the shares fell to fifty per cent. discount. In the meantime the Company had almost entirely completed their agreement with Government. Out of a subscribed

capital of two millions one hundred and sixty thousand pounds, one million two hundred and eighty thousand had, at this time, been paid up, and had been nearly all expended. The Company felt it would be impossible in the then state of affairs to call in the remainder of their subscribed capital. There could be no doubt that, in the year 1866-67, the Company were in considerable difficulty. Government were applied to for assistance, which resulted, he (MR. CHAPMAN) believed, ultimately in a loan of one hundred thousand pounds. During the last two years the value of the stock had revived; and the Company had now agreed to sell their entire property to Government at the par value of the paid-up capital, such value to be paid in four per cent. stock at the price of ninety-three. He understood it would be necessary to issue stock to the amount of one million seven hundred thousand pounds, which, at ninety-three, would represent one million eight hundred and thirty thousand. In consideration of this outlay, Government would secure, he believed, a property of two hundred and fifty-nine acres that had already been reclaimed, inclusive of the one hundred and twelve acres agreed upon in the first instance to be reclaimed for the Railway Company. A further expenditure of about a million would be required to complete the project as originally designed. Looking to the vast commerce that was now certain to concentrate in Bombay, consequent on the opening of the Suez Canal and the completion of the Railway system, the advantage to the public of this fine property, with its extensive water-frontage and facilities for the construction of docks, being in the hands of Government, was great. He understood the idea was that its management should be placed under a Trust, and he thought there was little fear of the State revenue suffering any eventual loss from this investment. He had mentioned these particulars, because he thought it would be interesting to do so. But in point of fact this Council had nothing to do with the past history of the property, or with the policy of the Executive Government in purchasing it. All they were asked to do was to formally ratify, by an enactment, the purchase that had been agreed upon. The Law Officers had expressed a doubt whether, in the absence of an express enactment, Voluntary Liquidators could carry out the sale in the manner proposed, and considered that dissentient shareholders might appeal to the interference of the Court. He wished to explain that there was nothing in the Bill to interfere with the volition of the shareholders. Dissentients, as the law now stood, could not prevent the majority from selling the property if they chose to do so; but they might perhaps prolong the proceedings by objecting to the manner in which payment had been arranged. Hence the necessity for the present Bill being brought under the consideration of the Council.

The Motion was put and agreed to.

The Hon'ble MR. CHAPMAN having applied to His Excellency the President to suspend the Rules for the Conduct of Business,

The President declared the Rules suspended.

The Hon'ble MR. CHAPMAN then introduced the Bill and moved that it be taken into consideration. He said that, as he had already endeavoured to explain, this Bill was of an entirely technical character. It had been drawn in consultation with, and with the concurrence of, the legal advisers of the Company, and it had for its object the formal ratification of a transfer of property which both parties were desirous to effect. They, as he had already said, had no concern whatever with the considerations which had induced the Government on the one hand, and the Company on the other, to enter upon this transaction. The Bill would authorize the Voluntary Liquidators to receive payment for the property in the form of Government paper, and would prevent dissentient shareholders taking exception to this procedure and appealing to the Court.

The Hon'ble MR. STEPHEN said there was just one point which he wished to mention. It might appear rather remarkable that this Bill was not introduced in the legislature at Bombay; but the reason of this was that the effect of the Bill would be to interfere to a certain extent with the jurisdiction of

the High Court of Bombay, which interference was beyond the competency of the Council at Bombay. As the Hon'ble Mr. Chapman had pointed out, it would produce no difference if this Bill were passed by the local Council, except the delay which a single dissentient shareholder might cause (he would have no power to prevent it) by instituting proceedings in the High Court of the Presidency.

The Hon'ble SIR RICHARD TEMPLE said that the arrangement which the Hon'ble Mr. Chapman had described would not involve any annual charge on the general revenues of the country: the charge would be transferred to the Bombay Harbour Trust Fund.

His Excellency THE PRESIDENT said that the negotiations between the Supreme Government and the Government of Bombay, were conducted on the distinct basis that, if the purchase was effected, such measures would be taken by the Bombay Government as would be necessary to secure the payment of the interest of the loan and the creation of a Fund for the gradual extinction of the capital from the Port and Harbour Fund of Bombay, so that, in lending the money, the Government of India did not intend to throw any charge on the general revenues of the country.

The Motion was put and agreed to.

The Hon'ble MR. CHAPMAN also moved that the Bill be passed.

The Motion was put and agreed to.

LOCAL PUBLIC WORKS BILL.

Colonel the Hon'ble R. STRACHEY, in moving for leave to introduce a Bill to facilitate the construction of works of public utility from Local and Municipal Funds, said that, during the last few years, the Government of India had frequently been asked by the various Local Governments to make advances for works of local improvement. In many cases these proposals had been made for State money for carrying out works of local improvement in towns: in several cases the object to be effected had been the improvement of water-supply; in other cases, it had been to improve drainage. Occasions also had occurred in which the Local Governments had asked the assistance of the Government of India in carrying out other improvements. The Madras Government had asked and obtained assistance in carrying out the excavation of a canal called the East Coast Canal, which made a communication between Madras and the districts to the north and south of that city, and admitted of permanent navigation along the Coast during that time of the year when the sea coasting trade would be stopped. There had been other cases in which small demands had been made on the Government of India. In almost all, sufficient grounds had been shown for making such advances, and the Government of India had never hesitated in assisting the Local Governments when satisfactory reasons had been established. But it had been ascertained that, in almost every case, excepting those of the Municipalities established for managing the Presidency towns, the Municipal bodies had not the power of legally entering into obligations under which they could raise money by law. These bodies were administrative authorities appointed to manage Local Funds, and had no power to deal with anything but the revenue that came into their hands year by year. The consequence was that the Government of India, in making these advances, had in reality no security for the loans it made to such bodies. It was the desire of the Government of India to do everything in their power to facilitate the carrying out of works of local public improvement, and with this object it had been considered desirable to obtain by law proper power for enabling the local bodies in various parts of the country to enter into agreements with the Government of India for the purpose of obtaining loans for carrying out such works. The Bill was intended to provide for this object.

REGULATIONS AND ACTS LOCAL EXTENT BILL.

The Hon'ble MR. COCKERELL introduced the Bill to consolidate and amend the law relating to the local extent of the general Regulations and Acts and to the local limits of the jurisdictions of the High Courts and the Chief Control-

ling Revenue Authorities, and moved that it be referred to a Select Committee with instructions to report in six weeks. He said that the Bill purported to effect a complete consolidation of the existing law regarding the operation of the general Regulations and Acts, and the local limits of the jurisdictions of the highest Courts of Judicature and the Chief Revenue Authorities. That law at the present time was spread over upwards of fifty enactments. As from time to time it had been found necessary to extend the operation of the general Regulations to any fresh territory or to exclude from such operation some tract formerly subject thereto, the extension or exclusion had, in each case, been effected by special legislation. The result of this process was that the Statute-book had been greatly encumbered with enactments of this class, and the ascertainment of the fact of the legal application of a particular Regulation to any place involved the labour of a vast amount of research; whilst, in some cases—as for instance that of the Dehra Doon District, to which he made particular reference when asking leave to introduce this Bill—the ambiguity engendered by repeated legislation in this direction regarding the same tract of country had caused the long-continued misapplication of the law by the judicial authorities. As regarded the territories subject to the control of the Lieutenant Governors of Bengal and the North-Western Provinces and the Madras Presidency, where the area within which the general Regulations were not in force was comparatively small and briefly definable, the object of the Bill was more conveniently and succinctly attained by a detailed specification of the portions of those territories to which the general Regulations did not apply. The first three schedules, consequently, were framed in accordance with this view. The circumstances of the Bombay Presidency, however, did not admit of the adoption of a similar course. In the case of the territories belonging to that Presidency, the application of the general Regulations had been of a very piece-meal character; in no district, apparently, had such application been universal. It had been confined to specified divisions of each district, and the detailed mention of these divisions, which formed the subject-matter of the fourth schedule, could not be avoided. It was to this clause alone that the Bill owed its somewhat cumbrous proportions. It might be objected, in reference to this circumstance, that the design of the Bill being to consolidate and condense the existing law, very little was gained where such lengthened recapitulations as were embraced in the fourth schedule were necessary. The answer to this was, that the scheme of the Bill being of general application, it would have been incomplete if its reference to any particular Presidency had been omitted; and although, on the score of brevity, the gain was far less than in the case of the other Presidencies, yet even in this respect some not inconsiderable advantage was secured by the proposed consolidation; for, as under the existing arrangement of the law there was a double reference to places to which the general Regulations were formerly extended, and which had been subsequently removed from their operation, the effect of the Bill would be to get rid of this double reference, and thus far at least to shorten the provisions of the law on this subject. It could with much reason be urged that a measure of this kind, so far as it related to the minor Presidencies, involving as it did purely local details, and consequently more fit to be dealt with by local experts, should be left to the Local Councils. That course would certainly, for many reasons, be more convenient, but there were legal difficulties in the way of its adoption which were insuperable. The first of these had already been alluded to by his hon'ble friend (Mr. Stephen), in reference to another Bill which had today been under consideration. It was that the Local Councils were not competent to vary or affect by their legislation the jurisdiction of the High Courts. Owing to the legal disability, from this cause, of the Local Council, to legislate in a matter of this kind, it was found necessary, about two years ago, to pass in this Council an Act for removing certain places in the Bombay Presidency from the operation of the general Regulations. The other obstacle to local legislation in this direction was the want of power in the Local Council to set aside or alter any Act passed by the Imperial Legislature since 1861. The Act which he (MR. COCKERELL) had just referred to as passed by this Council in 1868, and which it was now proposed to repeal in this Bill,

could not have been touched by the Local Council; hence the work of consolidation to be effected by this Bill, even if it could have been undertaken by the Local Council, must necessarily have remained incomplete. There were some other provisions of the Bill which, perhaps, called for explanation, as having apparently no connection with its general purport. He referred to sections 15, 16 and 17. The substance of these sections had been introduced into several Acts, from time to time enacted for the purpose of removing certain tracts of country from the operation of the general Regulations. For the purpose of consolidation, it was now proposed to repeal these several repetitions of the same subject-matter, substituting therefor the sections to which he had referred. The present measure was intended merely to affirm the results of past legislation in regard to the local limits of the general Regulations and the jurisdiction of the High Courts and Chief Revenue Authorities. He (MR. COCKERELL) was not prepared to say that the Bill now before the Council accurately fulfilled this intention. If it was referred to a Select Committee, the first step would be to consult the several Local Governments. The aid of local experience was essential to the correct adjustment of the details of the proposed enactment.

The Motion was put and agreed to.

GOVERNMENT RAILWAYS BILL.

Colonel the Hon'ble R. STRACHEY, in moving for leave to introduce a Bill to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by, Government, said that it had been brought to the notice of the Government of India within the last few days, that the language of the Railway Act was such as to render it inapplicable to Railways belonging to, or worked by, the Government. There was no intention in this Bill to alter in any way the law relating to Railways: all that was proposed was so to modify the language of the Act as to make it applicable, in all cases, to Government Railways, precisely on the same principle as it now applied to Railways belonging to or worked by Companies. Under these circumstances he would give notice, now, that it was his intention at the next meeting to ask His Excellency the President to suspend the Rules for the Conduct of Business, in order to admit of the Bill being then passed. At the present time he (COLONEL STRACHEY) might say that the Calcutta and South-Eastern Railway, leading to Port Canning, was practically, as he believed, under no law whatever, and it was evidently desirable that that condition of things should not be allowed to continue.

The Motion was put and agreed to.

INDIAN WEIGHTS AND MEASURES BILL.

Colonel the Hon'ble R. STRACHEY also presented the Report of the Select Committee on the Bill to regulate the Weights and Measures of British India.

The following Select Committee was named :—

On the Bill to consolidate and amend the law relating to the local extent of the general Regulations and Acts, and to the local limits of the jurisdictions of the High Courts and the Chief Controlling Revenue Authorities——The Hon'ble Messrs. Stephen, Gordon Forbes and Chapman and the Mover.

The Council adjourned to Friday, the 1st April 1870.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

CALCUTTA,
The 25th March 1870.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, WEDNESDAY, APRIL 6, 1870.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 4th April 1870.

His Excellency the Viceroy and Governor General will leave the Presidency on Wednesday night, the 6th instant.

His Excellency will visit Lahore and Peshawur, and arrive at Simla about the 1st of May 1870.

By Command,

E. R. BOURKE, *Major,*

Military Secretary to the Viceroy.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT PRINTING, 8, *Hastings Street, Calcutta.*

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Published by Authority.

CALCUTTA, WEDNESDAY, APRIL 6, 1870.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for general information :—

ACT No. XIV OF 1870.

An Act for repealing certain enactments which have ceased to be in force, or have become unnecessary.

Preamble.

WHEREAS it is expedient that certain enactments (mentioned in the schedule to this Act) which have ceased to be in force otherwise than by express and specific repeal, or have by lapse of time and change of circumstances become unnecessary, or which merely repeal prior enactments, should be expressly and specifically repealed; It is hereby enacted as follows :—

Enactments in schedule repealed.

1. The enactments mentioned in the schedule to this Act are hereby repealed to the extent specified in the third column of the same schedule :

Provided that the repeal by this Act of any enactment shall not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to :

And this Act shall not affect the validity or invalidity of anything already done or suffered, or any indemnity already granted, or any right or title already acquired, or accrued, or any remedy or proceeding in respect thereof, or the proof of any past act or thing :

Nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized, or derived by, in or from, any enactment hereby repealed :

Nor shall this Act provide or restore any jurisdiction, office, usage, custom, privilege, restriction, exemption, usage or practice not now existing, or in force.

Short title.

2. This Act may be called "The Repealing Act, 1870."

SCHEDULE.

PART I.—STATUTES.

Year and chapter.	TITLE.	Extent of repeal.
13 Geo. III, cap. lxiii.	An Act for establishing certain regulations for the better management of the affairs of the East India Company, as well in India as in Europe.	Sections sixteen, nineteen, twenty, twenty-seven, twenty-eight, twenty-nine, thirty-one, thirty-three, thirty-six, and thirty-eight from and including the words "and for that purpose" to the end of the section.
21 Geo. III, cap. lxx.	An Act to explain and amend so much of an Act, made in the thirteenth year of the reign of his present Majesty, intituled, An Act for establishing certain regulations for the better management of the affairs of the East India Company, as well in India as in Europe, as relates to the administration of justice in Bengal; and for the relief of certain persons imprisoned at Calcutta in Bengal, under a judgment of the Supreme Court of Judicature; and also for indemnifying the Governor General and Council of Bengal, and all officers who have acted under their orders or authority, in the undue resistance made to the process of the Supreme Court.	Sections nine to sixteen (both inclusive). Sections nineteen to twenty-six (both inclusive).

SCHEDULE—*continued.*

Year and chapter.	TITLE.	Extent of repeal.
33 Geo. III, cap. lii.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further regulations for the Government of the said territories, and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and Government of the towns of Calcutta, Madras and Bombay.	Sections sixty-one, One hundred and thirty-seven from and including the words "nor shall it be lawful for any of His Majesty's subjects" to the end of the section, Sections one hundred and fifty-five and one hundred and fifty-nine.
37 Geo. III, cap. cxlii.	An Act for the better administration of justice at Calcutta, Madras and Bombay; and for preventing British subjects from being concerned in loans to the Native Princes in India.	Sections four to eight (both inclusive), sections fifteen, seventeen to twenty-six (both inclusive), section thirty.
39 & 40 Geo. III, cap. lxxix.	An Act for establishing further regulations for the Government of the British territories in India, and the administration of justice within the same.	Sections four, six, eight, ten, eleven, seventeen, eighteen, nineteen, twenty-one, twenty-two, twenty-three, twenty-four.
53 Geo. III, cap. clv.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the Government of the said territories, and the better administration of justice within the same; and for regulating the trade to and from the places within the limits of the said Company's Charter.	Sections ninety-eight, ninety-nine, one hundred and one, one hundred and four, one hundred and eight, one hundred and nine, one hundred and thirteen, one hundred and twenty-two.
54 Geo. III, cap. cv.	An Act to remove doubt as to the Duties and Taxes heretofore imposed and levied under the authority of the several Governments in the East Indies.	The whole.
55 Geo. III, cap. lxxxiv.	An Act to amend so much of an Act of the thirty-third year of His present Majesty, as relates to fixing the limits of the Towns of Calcutta, Madras and Bombay; and also so much of an Act of the thirty-ninth and fortieth year of His present Majesty, as relates to granting Letters of Administration to the effects of persons dying intestate within the several Presidencies in the East Indies, to the Registrar of the Ecclesiastical Courts; and to enable the Governor in Council of the said Presidencies to remove persons not being British subjects; and to make provision for the Judges in the East Indies in certain cases.	The whole Act, except section one.

SCHEDULE—*continued.*

Year and chapter.	TITLE.	Extent of repeal.
4 Geo. IV, cap. lxxi.	An Act for defraying the charge of retiring pay, pensions and other expenses of that nature, of His Majesty's Forces serving in India; for establishing the pensions of the Bishop, Archdeacons and Judges; for regulating Ordinations; and for establishing a Court of Judicature at Bombay.	Sections eight, nine, ten and fourteen.
5 Geo. IV, cap. cviii.	An Act for transferring to the East India Company certain possessions newly acquired in the East Indies, and for authorizing the removal of convicts from Sumatra.	Section two.
6 Geo. IV, cap. lxxxv.	An Act for further regulating the payment of the salaries and pensions to the Judges of His Majesty's Courts in India, and the Bishop of Calcutta; for authorizing the transportation of offenders from the Island of Saint Helena; and for more effectually providing for the administration of Justice in Singapore and Malacca, and certain Colonies on the Coast of Coromandel.	Section six.
7 Geo. IV, cap. xxxvii.	An Act to regulate the appointment of juries in the East Indies.	So much as has not been repealed.
9 Geo. IV, cap. xxxiii.	An Act to declare and settle the law respecting the liability of the real estates of British subjects and others, situate within the jurisdiction of His Majesty's Supreme Courts in India, as assets in the hands of executors and administrators, to the payment of the debts of their deceased owners.	The whole Act, except as to the estates of persons dying before the first day of January 1866.
11 Geo. IV. & 1 Wm. IV, cap. lxxv.	An Act for the relief of the sufferers by the insolvency of Gilbert Ricketts, Esquire, formerly Registrar of the Supreme Court of Judicature at Madras.	The whole.
5 & 6 Wm. IV, cap. vi.	An Act to indemnify the Governor General and other persons in respect of certain acts done in the administration of the Government of the British Territories in the East Indies subsequent to the twenty-second day of April One thousand eight hundred and thirty-four, and to make those Acts valid.	The whole Act so far as it relates to British India.
11 & 12 Vic., cap. xxi.	An Act to consolidate and amend the Laws relating to insolvent debtors in India.	Sections one, sixty-five, sixty-six and sixty-seven.
17 & 18 Vic., cap. civ.	An Act to amend and consolidate the Acts relating to Merchant Shipping.	Section nine, so far as it relates to British India.

PART II.—ACTS.

Number and year.	SUBJECT OR TITLE.	Extent of repeal.
X of 1836	Indigo contracts	Section one.
XX of 1836	Revenue Sale Law ...	Sections one and four.
VI of 1837	Land Revenue (Cuttack) ..	Section two.
XXXVI of 1837.	Madras Criminal Jurisdiction Act.	In section one, the words and figures "It is hereby enacted that from the 15th day of December 1837," and in section two the words "from the said day."
XI of 1838	Amins, Bengal	Section one and in section two the words 'And it is hereby enacted that.'
XVI of 1838	Bombay Judiciary ...	In section one, clause one, the words 'It is hereby enacted in modification of the rules contained in chapter VII, Regulation XVII of 1827 of the Bombay Code that'
		In section five, the words "without further costs of stamps to the parties except on new exhibits if any such should be allowed to be filed," and from and including the words "but if an appeal" to the end of the section.
XIX of 1838	Bombay Coasting Vessels ...	Section one.
XXIX of 1838	Salt Department, Bengal ...	Section one.
XXXII of 1838.	Justices of the Peace ...	Sections two and three.
VII of 1839	Tahsildárs, Madras ...	Section one.
XXIV of 1839.	Ganjam and Vizagapatam .	Section one.
XVI of 1840	An Act concerning the management of convicts transported to places within the territories of the East India Company.	Section four.
XI of 1841	An Act for consolidating and amending the Regulations concerning Military Courts of Requests for Native Officers and Soldiers in the service of the East India Company.	The first twenty-one words in section one, and section eighteen.
XII of 1841	An Act for amending the Bengal Code in regard to sales of land for arrears of revenue.	Section one.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXIX of 1841.	An Act for amending such parts of the Bengal and Madras Codes as concern the dismissal of suits and appeals for neglecting to proceed in the same.	Section three down to and including the words 'are repealed, and'
XVII of 1842	An Act relative to the number and powers of the Revenue Commissioners under the Presidency of Bombay.	Section one and in sections two and three the words 'and it is hereby enacted that'
XI of 1843	An Act for regulating the service of hereditary officers under the Presidency of Bombay.	Section one.
XI of 1844	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Fort William in Bengal.	The whole.
XVI of 1844	An Act for increasing the Excise and Import Duties heretofore payable to the Government on salt manufactured within or imported into the territories subject to the Government of the Presidency of Bombay.	Sections one, three and five.
XVIII of 1844.	An Act for the better control and management of gaols within the Bengal Presidency.	Section one and in section two the words 'And it is hereby enacted that'
XX of 1844	An Act to amend the law relating to advances *bonâ fide* made to Agents intrusted with goods, by extending to the territories of the East India Company, in cases governed by English Law, the provisions of the Statute 5 & 6 Victoria, c. 39, as altered by this Act.	Section nine.
XV of 1845	An Act for declaring and enacting the privileges of Native Officers and Soldiers of the Armies of the three Presidencies in respect of judicial and revenue proceedings.	Section six.
VIII of 1846	An Act for determining the duration of the existing Settlement of the North-Western Provinces.	Section one so far as it relates to Hissar, Saharanpore, Moozuffernugger, Meerut, Bulundshuhur, Allyghur, Bijnore, Budaon, Bareilly, Shajehanpore, Furruckabad, Allahabad, Goruckpore and Azimgurh.
I of 1847	An Act for the establishment and maintenance of Boundary Marks in the North-Western Provinces of Bengal.	In section six, the words and figures "under Act IV of 1840."
IX of 1847	An Act regarding the assessment of lands gained from the sea or from rivers by alluvion or dereliction within the Provinces of Bengal, Behar and Orissa.	Section eight.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XX of 1847	An Act for the encouragement of learning in the territories subject to the Government of the East India Company, by defining and providing for the enforcement of the right called copy-right therein.	Section seventeen.
IV of 1848	An Act for regulating Coroner's Juries.	In section two, the words and figures "according to the provisions of Act No. II of 1839."
XVI of 1848	An Act to remove certain restrictions on the salt trade.	The whole.
XVIII of 1848.	An Act for the administration of the estate of the late Nawab of Surat, and to continue privileges to his family.	Sections three and four.
I of 1849	An Act to provide more effectually for the punishment of offences committed in Foreign States.	Section one.
VI of 1849	For securing Military and Naval pensions and superannuation allowances.	Sections one and four.
XI of 1849	For securing the Abkaree revenue of Calcutta.	Section one.
IX of 1850	An Act for the more easy recovery of small debts and demands in Calcutta, Madras and Bombay.	Section seven. In section seventeen, the words 'by action of debt or on the case.'
XI of 1850	An Act to amend Act X, 1841.	Section one.
XII of 1850	For avoiding loss by the default of Public Accountants.	Section six.
XIX of 1850	Concerning the binding of Apprentices.	Section six.
XXV of 1850	An Act for the forfeiture to Government of deposits made on incomplete sales of land under Regulation VIII, 1819, and Act IV, 1846.	Section one.
XXVI of 1850.	An Act to enable improvements to be made in towns.	Section one.
XXXIII of 1850.	An Act for amending the forms necessary for the sale of Putnee Tenures in Bengal.	Sections two and three.
XXXVII of 1850.	For regulating inquiries into the behaviour of public servants.	Section one.
XLIV of 1850.	An Act for consolidating the Board of Customs, Salt and Opium, and the Sudder Board of Revenue in the Lower Provinces of Bengal.	Section one.
VI of 1851	Respecting certain land in Bombay called Poras Land.	The whole.
VIII of 1851	An Act for enabling Government to levy tolls on public roads and bridges.	Section one.
V of 1852	An Act for giving effect to the provisions of an Act of Parliament, passed in the 15th year of the reign of Her present Majesty, intituled "An Act for Marriages in India."	Section twenty-six.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XV of 1852	An Act to amend the Law of Evidence.	Section fourteen.
XVI of 1852	An Act for further improving the administration of Criminal Justice in Her Majesty's Courts of Justice in the territories of the East India Company.	Sections ten and twenty-seven.
XIX of 1852.	An Act for securing the Abkaree revenue of Madras.	Section one.
XXIII of 1852.	To authorize and empower the Governors in Council of the respective Presidencies of Madras and Bombay to mitigate or discharge fines, amerciaments, &c., imposed by the Supreme Courts, or any other Courts of Justice at Madras and Bombay respectively.	The preamble and section one.
XXIX of 1852.	An Act to amend the law respecting the Circuits of Judicial Commissioners in the Presidency of Bombay.	Section one.
XI of 1853	An Act to facilitate the removal of Nuisances and encroachments below High-water Mark in the Islands of Bombay and Colaba.	In section seven, the words "the East India Company as trustees for".
XX of 1853.	An Act to amend the law relating to Pleaders in the Courts of the East India Company.	Section one.
V of 1854	An Act to amend Act No. V of 1838 relating to the Bengal Bonded Warehouse Association.	Section one.
VII of 1854	An Act for the apprehension, within the territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said Territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.	Section twenty-four.
XIII of 1854.	An Act to repeal Act No. VI of 1852, and to make provision for defraying the cost of the Light House on Pedra Branca, and for maintaining the same, and also a Floating Light established in the Straits of Malacca, to the west of Singapore, and for the establishment and maintenance of such further Lights in or near to the said Straits as may be deemed expedient.	Section one.
XVI of 1854.	An Act to amend Regulation XI of 1831 of the Bengal Code.	Section one.
XVIII of 1854.	An Act relating to Railways in India.	Section thirty-nine.
XXIV of 1854	An Act to prohibit the possession of certain offensive weapons in Malabar.	In section one from and including the words "and every person" to the end of the section. In section two the words "After such date."
XXVII of 1854.	An Act to amend the law relating to the Nazim of Bengal.	Section one.

SCHEDULE—*continued.*

Number and year.	Title.	Extent of repeal.
XXX of 1854	An Act to provide for the levy of duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Sections one and twelve.
XXXI of 1854.	An Act to abolish real actions and also fines and common recoveries, and to simplify the modes of conveying land in cases to which the English Law is applicable.	Section one.
II of 1855.	An Act for the further improvement of the Law of Evidence.	Section seventeen.
XXII of 1855	An Act for the regulation of Ports and Port-dues.	Section one, and in section thirty-five, the words "or of the Hon'ble East India Company," section forty-three.
XXIV of 1855	An Act to substitute penal servitude for the punishment of Transportation in respect of European and American convicts, and to amend the law relating to the removal of such convicts.	Section sixteen.
XXVI of 1855	An Act to facilitate the payment of small deposits in Government Savings' Banks to the representatives of deceased depositors.	So much of section five as relates to persons dying in the service or in the marine service of the East India Company.
XXVIII of 1855.	An Act for the repeal of the Usury Laws.	Sections one, seven, eight and the schedule.
XXXII of 1855.	An Act relating to embankments.	Section one.
XXXVII of 1855.	An Act to remove from the operation of the general Laws and Regulations certain Districts inhabited by Sonthals and others, and to place the same under the superintendence of an officer to be specially appointed for that purpose.	Section six.
VIII of 1856	An Act for the better control of the gaols within the Presidencies of Fort St. George and Bombay.	Section one.
XI of 1856	An Act for the better prevention of desertion by European Soldiers from the Land Forces of Her Majesty and of the East India Company in India.	In the title and the preamble the words "and of the East India Company."
XII of 1856	An Act to amend the law respecting the employment of Ameens by the Civil Courts in the Presidency of Fort William.	Section one.
XIII of 1856.	An Act for regulating the Police of the Towns of Calcutta, Madras and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore and Malacca.	Section one from the beginning down to and including the words "operation, and" And the schedule.

SCHEDULE—*continued.*

Number and year.	Title.	Extent of repeal.
XX of 1856	An Act to make better provision for the appointment and maintenance of Police Chowkeydars in Cities, Towns, Stations, Suburbs and Bazaars in the Presidency of Fort William in Bengal.	Section one from the beginning down to and including the words "provided that."
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Sections one and eighty-nine.
III of 1857	An Act relating to trespass by Cattle.	Sections one and twenty-two.
IV of 1857	An Act to amend the law relating to the duties payable on Tobacco, and the retail sale and warehousing thereof in the town of Bombay.	Section one. In section five, the words and figures "within the meaning of Act XXV of 1836."
X of 1857	An Act to amend Act XXXVII of 1855.	Section one from the beginning down to and including the words "this Act; and"
XIII of 1857	An Act to consolidate and amend the law relating to the cultivation of the poppy and the manufacture of opium in the Presidency of Fort William in Bengal.	Section one.
XXIX of 1857.	An Act to make better provision for the collection of Land Customs on certain foreign frontiers of the Presidency of Bombay.	Section one.
XXX of 1857	An Act for the levy of Port-dues and fees in the Port of Calcutta.	Section seven from the beginning down to and including the words "said date."
XXXI of 1857.	An Act for the levy of Port-dues and fees in the Port of Bombay.	Section six from the beginning down to and including the words "said date."
XXXIV of 1857.	An Act relating to the sale of Ganjah in the Presidency of Bombay.	Section one.
XXXV of 1857.	An Act for the levy of Port-dues in the ports of Moulmein, Rangoon, Kyouk Phyoo, Akyab and Chittagong.	Section five from the beginning down to and including the words "said date."
II of 1858	An Act for the levy of Port-dues in certain ports in the Province of Cuttack.	Section five. Section six from the beginning down to and including the words "said date."
III of 1858	An Act to amend the law relating to the arrest and detention of State Prisoners.	Section one.
VIII of 1858	An Act for the levy of Port-dues and fees in the Port of Kurrachee.	Section seven. Section eight from the beginning down to and including the words "said date."

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XV of 1858	An Act for the levy of Port-dues in the Port of Aden.	Section six from the beginning down to and including the words "said date."
XXVIII of 1858.	An Act for the maintenance of a Police Force for the Port of Madras.	Section eleven.
XXXV of 1858.	An Act to make better provision for the care of the estates of Lunatics not subject to the jurisdiction of the Supreme Courts of Judicature.	Section one.
XL of 1858	An Act for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal.	Section one.
I of 1859	An Act for the amendment for the law relating to Merchant Seamen.	Section one.
III of 1859	An Act for conferring Civil Jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds.	In section eleven, the words "or who shall be appointed Register of Deeds," and the words "and Registers of Deeds respectively."
VIII of 1859	An Act for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter.	In section three hundred and eighty-two, the words "in any Court of Judicature established by Royal Charter or" Section three hundred and eighty-seven.
X of 1859	An Act to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal.	Sections one and one hundred and sixty-seven.
XI of 1859	An Act to improve the law relating to sales of land for arrears of revenue in the Lower Provinces under the Bengal Presidency.	Section one.
XII of 1859	An Act to make better provision for the trial of Pilots at the Presidency of Fort William in Bengal for breach of duty.	Section one.
XIV of 1859	An Act to provide for the limitation of suits.	Sections eighteen, twenty-one and twenty-three, and, in section nineteen, the proviso.
XVII of 1859	An Act to amend the law for the realization of revenue from Abkaree in the Island of Bombay.	Section one.
XX of 1859	An Act for the suppression of outrages in the District of Malabar in the Presidency of Fort Saint George.	Section one.
XXII of 1859	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	Section one.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXIV of 1859.	An Act for the better regulation of the Police within the territories subject to the Presidency of Fort St. George.	Sections two and three and the schedule down to and including the words "said clause."
XXV of 1859	An Act to prevent the overcrowding of Vessels carrying Native passengers in the Bay of Bengal.	Section nineteen.
II of 1860	An Act to amend the law relating to the carriage of Passengers by Sea.	In section one, the words and figures "under Act XV of 1842," "under Act XXI of 1844," "under Act XXXI of 1855."
VIII of 1860	An Act for regulating the establishment and management of Electric Telegraphs in India.	Section one.
XXIII of 1860.	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).	Section one, from the beginning down to and including the word 'repealed' and the schedule.
XXV of 1860	An Act for the levy of Port-dues in the Port of Bassein.	Section five from the beginning down to and including the words "said date."
XXVIII of 1860.	An Act for the establishment and maintenance of boundary marks, and for facilitating the settlement of boundary disputes in the Presidency of Fort Saint George.	Sections one and thirty-three.
XXXI of 1860	An Act relating to the manufacture, importation and sale of arms and ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	Sections one, fifty-two and fifty-five.
XLV of 1860	The Indian Penal Code	In section five, the words "or of the East India Company, or of any Act for the government of the Indian Navy."
XLVI of 1860	An Act to authorize and regulate the emigration of Native laborers to the French Colonies.	Section one.
XLVIII of 1860.	An Act to amend Act XIII of 1856 (for regulating the Police of the towns of Calcutta, Madras and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca).	Section one, from the beginning down to and including the words "repealed and"
L of 1860	An Act to amend the law relating to vacations in the Civil Courts within the Presidency of Fort William in Bengal.	Section one.
X of 1861	An Act to repeal certain Regulations and Acts relating to the procedure of the Courts of Civil Judicature not established by Royal Charter.	The whole.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XIV of 1861	An Act to remove certain tracts of country in the Rohilcund Division from the jurisdiction of the tribunals established under the general Regulations and Acts.	In section four, the words "shall not call for the fatwah of its law officer and" Section seven.
XVI of 1861	An Act for licensing and regulating stage carriages.	Section twenty-two.
XVII of 1861	An Act to amend Act XIV of 1843 (for regulating the Customs Duties in the North-Western Provinces).	Section three. In the preamble from and including the words "and whereas due notice" down to and including the words "hereinafter provided"
XIX of 1861	An Act to provide for a Government Paper Currency.	Section one. In section two the words 'After the passing of this Act,' and the words "except the Banks of Bengal, Madras and Bombay up to the said 1st day of March 1862, and"
XXIII of 1861.	An Act to amend Act VIII of 1859 (for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter).	Sections one and forty-three.
XXV of 1861	An Act for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter.	Section four hundred and forty-five except so far as it empowers the Governor General in Council to extend the Act.
IV of 1862	An Act for regulating the Bank of Bengal.	Sections one and forty-two, and the second proviso in section eleven.
XIII of 1862	An Act to provide for a new Silver and a new Copper Coinage.	Section one.
XX of 1862	An Act to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain sections of Act VIII of 1859 in the said High Court.	Sections seven, eleven and twelve.
XXIII of 1862.	An Act to amend Act XI of 1862 (to amend the duties of Customs on goods imported and exported by sea).	The whole.
I of 1863	An Act to define the jurisdiction and to regulate the procedure of the Courts of Civil Judicature in British Burmah, and to provide for the extension of certain Acts to the said territory.	Sections one and twenty-eight.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
VI of 1863	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	Sections two and two hundred and thirty.
VIII of 1863	An Act for the amendment of the law relating to the confinement of prisoners sentenced by Courts acting under the authority of Her Majesty, and by certain other Courts, and of prisoners convicted of offences in Native States.	Section one.
XII of 1863	An Act to bring the Pergunnahs of Mahoba and Jeitpore, in the District of Humeerpore, under the operation of the General Regulations.	Sections two, three, four, five, six.
XV of 1863	An Act to amend Act I of 1859 (for the amendment of the law relating to Merchant Seamen).	Section one.
XIX of 1863	An Act to consolidate and amend the law relating to the partition of estates paying revenue to Government in the North-Western Provinces of the Presidency of Fort William in Bengal.	Section one, and the first eight words of section two. Section fifty.
XX of 1863	An Act to enable the Government to divest itself of the management of Religious Endowments.	Section one.
XXIV of 1863.	An Act to amend Act I of 1863 (to define the jurisdiction and to regulate the procedure of the Courts of Civil Judicature in British Burmah, and to provide for the extension of certain Acts to the said territory).	Sections four and five.
VII of 1864	An Act for regulating the importation and manufacture of alimentary salt, in the territories administered by the Chief Commissioner of the Central Provinces.	Section one.
XII of 1864	An Act to give further effect to the provisions of Act IV of 1863 (to give effect to certain provisions of a Treaty between His Excellency the Earl of Elgin and Kincardine, Viceroy and Governor General of India, and His Majesty the King of Burmah).	Section two.
XIII of 1864	An Act to consolidate and amend the laws relating to the emigration of Native labourers.	Sections one and eighty-four, and schedule A.
XVII of 1864	An Act to constitute an Office of Official Trustee.	Section two.
XXII of 1864.	An Act to make provision for the Administration of Military Cantonments.	Sections two, thirty-seven, and the schedule.
XXIV of 1864.	An Act relating to the Administration of certain Districts under the Government of the Lieutenant Governor of the North-Western Provinces.	Section fifteen.

SCHEDULE—*continued.*

Number and year.	Title.	Extent of repeal.
XXVIII of 1864.	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal), to the provinces under the control of the Lieutenant Governor of the Panjáb.	Section three.
XI of 1865.	An Act to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original Civil jurisdiction of the High Courts of Judicature.	Section two, from the beginning down to and including the words "Provided that" And from and including the words "and all suits" down to the end of the section.
XIII of 1865	An Act to amend the procedure of Her Majesty's High Courts of Judicature in the exercise of their original Criminal jurisdiction, and to provide for the exercise of such jurisdiction at places other than the Presidency Towns.	In section nine, the words "From and after the date on which this Act shall come into operation," and, in sections twenty-two, twenty-three, twenty-four and forty-four, the words "From and after the commencement of this Act," Sections forty-five and forty-six.
XIV of 1865	An Act to define the jurisdiction of the Courts of Civil Judicature in the Central Provinces.	Section twenty-four.
XV of 1865	An Act to define and amend the law relating to Marriage and Divorce among the Parsees.	In section seven, the words "who may be the Registrar appointed under Act XVI of 1864 (*to provide for the registration of assurances.*)" In section fifty-three, the words "shall commence and take effect on the first day of September 1865, and"
XIX of 1865	An Act [illegible] jurisdiction of the Courts of Judicature of the Panjáb and its Dependencies.	Sections twenty-four and twenty-five.
XX of 1865	An Act to amend the law relating to Pleaders and Mookhtars.	Section three and the first schedule.
IV of 1866	An Act to amend the constitution of the Chief Court of Judicature in the Panjab and its Dependencies.	Sections forty-five, fifty-two and fifty-four.

SCHEDULE—*continued.*

Number and year.	Title.	Extent of repeal.
V of 1866	An Act to provide a summary procedure on Bills of Exchange and to amend in certain respects the Commercial Law of British India.	In section two, the words "From and after the first day of May 1866,"
X of 1866	The Indian Companies' Act.	Sections two hundred and nineteen, two hundred and twenty, two hundred and twenty-one and two hundred and twenty-two, and the third schedule.
XI of 1866	An Act to repeal Act No. IV of 1855 (for incorporating for a further period, and for giving further powers to the Assam Company).	The whole.
XIV of 1866	The Indian Post Office Act, 1866.	In section one, the words "shall come into operation on the first day of May 1866," And section three.
XX of 1866	The Indian Registration Act, 1866.	Section three and section ninety-eight from the beginning down to and including "notwithstanding," Section one hundred and two.
XXII of 1866	An Act to extend the Indian Marriage Act, 1865, to the Hyderabad Assigned Districts and the Cantonments of Secunderabad, Trimulgerry and Aurungabad.	In section one, the words "From and after the passing of this Act."
XXVI of 1866.	An Act to legalize the rules made by the Chief Commissioner of Oudh for the better determination of certain claims of subordinate proprietors in that Province.	Section two.
XXVII of 1866.	An Act to consolidate and amend the law relating to the conveyance and transfer of property in British India vested in mortgagees and trustees, in cases to which English law is applicable.	Section one.
XII of 1867	An Act to amend the law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Courts of Judicature at Fort William in Bengal, Madras and Bombay.	Section two and the schedule.
XVIII of 1867.	An Act to define the jurisdiction of the Courts of Civil Judicature in the Jhánsí Division.	Section two.
XXIV of 1867.	An Act to consolidate and amend the law relating to the office and duties of Administrator General.	Section two and the schedule.

SCHEDULE,—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXV of 1867	An Act for the regulation of Printing-presses and Newspapers, for the preservation of copies of books printed in British India, and for the registration of such books.	Sections two and twenty-three.
XXXIV of 1867.	An Act to repeal Act No. XIX of 1866 in the places to which the Madras Salt Excise Act, 1867, may be made applicable.	The whole.
XXXV of 1867.	An Act to provide temporary assistance to the Financial Commissioner of the Panjáb.	The whole.
III of 1868	An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsíldár.	Section three.
VIII of 1868	An Act for repealing certain enactments which have ceased to be in force or have become unnecessary.	The whole.
XI of 1868	An Act to exempt Timber and Woods from Import Duty.	The whole.
XIII of 1868	An Act to exempt the King of Oudh from the jurisdiction of the Civil Courts, and for other purposes.	Section one.
XVI of 1868	An Act to consolidate and amend the law relating to Principal Sadr Amíns, Sadr Amíns and Munsifs in Bengal, and for other purposes.	Section one and the schedule.
XVII of 1868.	An Act to appoint a Commission to enquire into the failure of the Bank of Bombay.	The whole.
XVIII of 1868.	An Act for investing the Commissioner and Assistant Commissioner of the Neilgherry Hills with the powers of a Court of Small Causes.	Section five.
XIX of 1868	An Act to consolidate and amend the law relating to rent in Oudh.	Section two.
XX of 1868	An Act to give validity to the levy of certain duties in Lucknow.	The whole.
XXIII of 1868.	An Act to give validity to certain A'bkári Rules in British Burmah.	In the preamble, the words "and to indemnify all officers, farmers and other persons who have acted under them, or under any such rules previously published or enforced under the same authority," And section two
XXV of 1868	An Act to define the jurisdiction of the Courts in Coorg.	Section twenty-four.
XXVIII of 1868.	An Act to define and amend the law relating to the tenancy of land in the Panjáb.	Section four.
II of 1869	An Act for the appointment of Justices of the Peace.	Section two and the schedule.

SCHEDULE,—*concluded.*

Number and year.	TITLE.	Extent of repeal.
III of 1869	An Act for the maintenance of the Rural Police in the North-Western Provinces.	Section two.
V of 1869	The Indian Articles of War ...	Part I, clause (o), paragraphs one, two and three.
VI of 1869	An Act to amend the law relating to the Emigration of Native labourers.	Sections ten and eleven.
VII of 1869	An Act to give validity to certain Rules relating to Forests in British Burmah.	In the preamble, the words "and to indemnify the officers and other persons who have acted under them;" Section two.
VIII of 1869	An Act further to amend the Code of Criminal Procedure.	Section two, paragraph one.
XI of 1869	An Act to make better provision for the collection of Land Customs on certain foreign frontiers of the Presidencies of Fort St. George and Bombay.	Section two.
XIV of 1869	An Act to consolidate and amend the law relating to the District and Subordinate Civil Courts in the Presidency of Bombay.	Section two and the schedule.
XVIII of 1869.	An Act for imposing Stamp Duties on certain Instruments.	Section two and the schedule.
XX of 1869	An Act to provide for the good order and discipline of Volunteer Corps, and to invest them with certain powers.	Section three.
XXII of 1869	An Act to remove the Gáro Hills from the jurisdiction of the tribunals established under the General Regulations and Acts, and for other purposes.	Sections two and three.
XXIV of 1869.	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	Section one.
VII of 1870	The Court Fees Act ...	Section two and the third schedule.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for generrl information :—

ACT No. XV OF 1870.

An Act for the further amendment of Act No. XIX of 1861.

Preamble.

FOR the purpose of further amending Act No. XIX of 1861 (*to provide for a Government Paper Currency*) ; It is hereby enacted as follows :—

Amendment of Act No. XIX of 1861, section 4.

1. In section four of the said Act, the words 'who may be the Master of the Mint at Calcutta' and the words 'who may be the Master of the Mint at Madras and the Master of the Mint at Bombay' shall be repealed.

Amendment of section 10.

2. Section ten of the said Act shall be read as if, for the words 'four crores,' the words 'six crores' were substituted.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for general information :—

ACT No. XVI OF 1870.

THE INCOME TAX ACT, 1870.

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SCHEDULE I. Duties.
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An Act for imposing duties on Income and Profits.

Preamble.

FOR the purpose of imposing duties on income and profits arising from offices, property, professions and trades; it is hereby enacted as follows:

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Income Tax Act":

Extent of Act.

It extends to the whole of British India;

Commencement and continuance of Act.

It shall be deemed to have come into operation on the first day of April 1870, and it shall cease to be in force on the thirty-first day of March, 1871, except as to taxes and penalties then due and incurred thereunder.

Repeal of Acts.

2. On and from the said first day of April 1870, the Acts mentioned in the third schedule hereto shall be deemed to have been and shall be repealed to the extent specified therein, except as to taxes due under any of such Acts.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

Interpretation clause.

3. In this Act—unless there be something repugnant in the subject or context—

"Magistrate."

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

"Company."

"Company" means an association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Firm."

"Firm" includes a Hindú undivided family:

"Person."

"Person" includes a firm:

Defaulter."

"Defaulter" includes a firm making default under this Act:

"Collector."

In the case of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person resides.

Exemptions from Act.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for or dedicated to religious or charitable public purposes.

And no member of a firm which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

Power to exempt from Act.

5. The Governor General of India in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income and profits of any tribe or class of persons in British India.

The Governor General of India in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

Duties on offices.

6. A duty of six pies for every Rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company, and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship trading to and from British Indian ports, whether on account of himself or another person.

Exemption of incomes less than Rs. 41-10-8 per mensem.

7. No income amounting to less than forty-one rupees, ten annas, eight pie per mensem shall be chargeable under this Part.

Provision as to Government officials.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

Provision as to servants of Companies and Municipalities.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Payment to Government.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government shall from time to time direct, the amount of such deductions and shall be answerable to such Government for such payment.

Indemnity.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this section.

Annual return by Treasurer, &c.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April in this year, deliver, to the Collector, in such form as may be prescribed by the Governor General of India in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to forty-one rupees, ten annas, eight pie per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

Difference between duty under this Act for April 1870 and duty under Act IX of 1869.

10. Whenever the full duty leviable under this Act in April 1870 is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, the deficiency shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

Shipping Companies.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of six pies in the rupee,

Other Companies.

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up the duty of six pies in the rupee,

Statement of result of accounts.

and shall prepare, and, on or before the thirtieth day of April in this year, deliver, to the Collector, a statement in writing signed by him showing the result of such accounts (if any).

Annual return of nett profits.

In the case of any Company where no such accounts as are mentioned in this section have been made up within the year ending on the thirty-first day of March 1870, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April in this year, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

Indemnity.

Every such Treasurer, Secretary or principal Agent or Manager is hereby indemnified for all payments made in pursuance of this section.

PART IV.

DUTIES ON ALL OTHER INCOME AND PROFITS.

Duty on income not charged under Part II or Part III.

12. A yearly duty in accordance with the first schedule to this Act annexed shall be levied upon all income and profits accruing and arising in British India and not chargeable under Part II or Part III of this Act.

Trustees, guardians and committees of incapacitated persons to be charged.

13. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, lunatic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Non-residents charged in names of their agents.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income or profits chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income or profits.

14. Every such trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income or profits in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.

15. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income and profits officially in their possession or under their control.

Receiver or Manager.

Courts of Wards and the Administrators General.

16. When any trustee, guardian, curator, or committee, or agent is assessed under this Act in such capacity;

Trustees, Agents, Receivers, &c., may retain duties charged on them.

or when any receiver appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed, may, from time to time out of the money coming to his or its possession as such trustee, guardian, curator, committee, or agent, or as such receiver, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Indemnity.

17. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion two thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may,

serve a notice on him requiring him to fill in a return of his income, and profits, or of the income and profits in respect whereof he is chargeable, in the form to be prescribed by the Governor General of India in Council, and specifying the day by which the return is to be made, and the place of the Collector's Office at which the return is to be made.

Notice requiring returns.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

18. Every person on whom such notice is served shall send to or deliver at the Collector's Office the return duly filled in and signed by him.

Return how made.

A declaration shall be added by such person at the foot of the return, that the profits or income stated therein are truly estimated on all the sources therein mentioned.

19. Every person, when required so to do by a notice in the form to be prescribed by the said Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons, receiving salary or emoluments amounting to forty-one rupees, ten annas, eight pie per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable, under this Act, to be assessed, and who desires to be so assessed at such place.

Lists of lodgers and employees.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

20. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount that every such person shall be assessed in accordance with the said Schedule; and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

Collector to determine persons chargeable.

21. In the case of a person for the first time becoming chargeable under this Part within the year of assessment, the computation shall be made according to an average of his income and profits for such period as the Collector shall, under the circumstances, direct.

Computation when assessee become chargeable within year.

22. The Collector shall cause a notice to be served on every person chargeable under this Part stating—

Notice to persons chargeable.

(1).—The name and the profession, trade or other source of the income or profits of such person, or of the income and profits in respect of which he is chargeable:

(2).—The year or portion of the year for which the duty is to be paid:

(3).—The place or places, district or districts, where such income or profits accrues or arise:

(4). The amount to be paid;

and requiring him within fifteen days from the date of the service to pay such amount.

23. Such amount shall be paid to the Collector, who shall grant a receipt for such payment to the person making the same:

Officer to grant receipts.

Provided that, if such income or profits accrues or arise at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice re-

sides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of receipt.

24. Every such receipt shall specify—

(1).—The name and source or sources of the income or profits of the person by or on whose behalf the duty is paid:

(2).—The year or portion of the year for which the duty is paid:

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts where the income or profits accrues or arise; and shall be admissible as *primâ facie* proof of all matters contained therein.

Petition against assessment.

25. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under this Part, may within the period mentioned in the said notice, or if the Collector is satisfied that the objector has not received such notice, then at any time within one month from the expiration of such period, apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled.

Proviso.

Provided that no person who shall have been served with a notice under section seventeen shall be entitled to apply by petition under this section unless he shall have made the return required in such notice on or before the day therein mentioned, or unless he shall satisfy the Collector that he had a sufficient excuse for not making such return.

Form and verification of petition.

The petition shall be in the form contained in the second schedule to this Act annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Hearing of petition.

26. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, or on the day (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

Appeal from order on petition.

27. Any person dissatisfied with any order under section twenty-six may, within fifteen days from the date thereof, on payment of the sum in which he was assessed, or to which his assessment was enhanced, present a petition of appeal to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Documents to accompany appeal.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, a copy of the Collector's order thereon, and all other documents (if any) connected with the case.

Neither of such copies shall be chargeable under the Court Fees Act.

Return of fees and excess.

When the decision on such appeal is in favour of the petitioner, the value of the fees on his petition to the Collector and on his petition of appeal, together with the excess paid by him, or (when the decision is that the petitioner is not chargeable under this Act), the whole sum so paid shall at once be refunded.

Power to summon persons to give necessary information.

28. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the petitioner's income or profits accruing or arising in British India.

Power to issue fresh notice.

29. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income or profits not specified in the receipt granted to him under section twenty-three has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person stating the amount to be paid in respect of such source, and the provisions contained in sections twenty-two to twenty-eight (both inclusive) shall apply to such notice and regulate the procedure thereunder.

PART V.

PENALTIES.

Treasurers, &c., failing to make payments or deliver returns.

30. Every Treasurer, Secretary or principal Agent or Manager failing to make any payment or to prepare and deliver any return required by section nine,

or failing to make any payment or to prepare and deliver any statement or return required by section eleven,

Trustees, &c., failing to deliver statements or declarations.

and every trustee, guardian, curator, committee or agent failing to deliver any statements or declaration required by section fourteen,

shall for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

Failure to pay amount of assessment.

31. If any person served with notice under section twenty-two does not within the period specified in the said notice pay the amount required thereby, he shall, on conviction before a Magistrate, be fined twice the amount mentioned in such notice: Provided that he has not presented a petition under section twenty-five.

If any such person presents a petition under section twenty-five and does not, within one week from the passing of the order thereon, pay the amount, if any, required by such order, he shall, on conviction before a Magistrate, be fined twice the amount mentioned in such order.

Grant of receipt on recovery of fine.

On the recovery of the fine from the person so convicted, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the fine, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

False statements.

32. Whoever makes a statement in any declaration or list, made or delivered, under section eighteen or nineteen, which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section twenty-five which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Prosecution to be at instance of Collector.

33. No person shall be proceeded against for any offence under section thirty, section thirty-one, or section thirty-two, except at the instance of the Collector.

Mode of recovering fines.

34. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras or Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm or to all or any of the members thereof.

Sections 193 and 228 Penal Code to apply proceedings under this Act.

35. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

PART VI.

PAYMENT.

Tax when payable.

36. All taxes under this Act, except when they are deducted under section eight or section nine, shall be payable on the fifth day of April 1870.

Instalments.

Payment by instalments.

Provided that the amount so payable may be paid in each year by four equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-two upon the person paying the same, and the second instalment on the first day of July, the third instalment on the first day of October, and the fourth instalment on the first day of January 1871.

Death or insolvency of person paying instalment.

37. When any person pays only such first instalment, or first and second instalments, or first, second and third instalments, and in any of the quarters respectively ending on the thirtieth day of June, the thirtieth day of September or the thirty-first day of December, dies, or is by sickness or other infirmity rendered incapable of exercising the profession or trade (if any) in respect of the profit arising from which he was assessed, or takes the benefit of any Act for the relief of insolvent debtors, or conveys the whole of his property in trust for the benefit of his creditors, the amount of the subsequent instalments or instalment shall not be claimable.

Firm paying instalment and dissolving partnership or becoming insolvent.

When any firm pays only such first instalment, or first and second instalments, or first, second and third instalments, and in any of the quarters respectively ending on the days last aforesaid dissolves partnership, or takes the benefit of any Act for the relief of insolvent debtors, or conveys the whole of its property in trust for the benefit of its creditors, the amount of the subsequent instalments or instalment shall not be claimable.

Recovery of subsequent instalment.

38. If the Collector has caused a notice to be served on any person liable to pay the said second or any subsequent instalment and requiring him within seven days from the date of the service to pay the amount of such instalment (mentioning it), and if the person so served does not within that period pay such amount as required by the said notice, he shall, on conviction before a Magistrate, be fined twice the amount so mentioned.

Recovery under Revenue-law.

Optional recovery under revenue-law.

39. In any case of default under this Act arising outside the local limits of the towns of Calcutta, Madras or Bombay, the Collector may, if he thinks fit, and if the notice mentioned in section twenty-two, twenty-nine, or thirty-eight (as the case may be) has been served on the defaulter, recover the amount of any tax or instalment payable under this Act as if it were an arrear of land revenue.

On the recovery of such amount from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

Payment of Taxes and Fines.

Payment of taxes levied and fines recovered under this Act.

40. All taxes levied and all fines recovered under this Act shall be paid to the credit of the Government of India, or as such Government shall from time to time direct.

PART VII.

MISCELLANEOUS.

Powers of Collector and Commissioner under this Act may be exercised by other officers.

41. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

Service of notices.

42. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm, on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

Power to declare principal place of business.

43. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General of India in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and, when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

Power to declare residence.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General of India in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General of India in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

Governor General in Council empowered to prescribe forms.

44. The Governor General of India in Council may from time to time prescribe forms for the returns, notices and lists hereinbefore mentioned.

All such forms shall be published in the *Gazette of India.*

Governor General in Council empowered to make rules.

45. The Governor General of India in Council may from time to time make rules consistent with this Act for the guidance of officers in matters connected with its enforcement, and may delegate to any Local Government the powers given by this section so far as regards the territories subject to such Government.

SCHEDULE I.

Persons whose annual income or profits shall be assessed at not less than			Rs.	500	but at less than	Rs.	750	shall pay	Rs.	19	8	0
Ditto	ditto	...	„	750	„	„	1,000	„	„	27	0	0
Ditto	ditto	..	„	1,000	„	„	1,500	„	„	39	0	0
Ditto	ditto	..	„	1,500	„	„	2,000	„	„	54	0	0
Ditto	ditto	...	„	2,000	...		...	...	six pies in the rupee.			

SCHEDULE II.

Form of Petition under Section 25.

Stamp eight annas.

TO THE COLLECTOR OF

The *day of* 187 .

The petition of *A. B.* of

SHEWETH—

1*st.*—That under the Indian Income Tax Act your petitioner has been assessed in the sum *twenty-seven* rupees for the year commencing the first day of April 187 .

2*nd.*—That your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such*

income or profits accrues or arise] for the year ending the thirty-first day of March last were rupees as will appear from the documents marked presented herewith, and to which your petitioner craves leave to refer.

3rd.—That your petitioner has no other source of income or profits, and has no reason to believe that his income and profits during the year commencing the first day of April 187 will exceed the said sum of rupees

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [*or* that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded.]

(Signed) *A. B.*

Form of Verification.

I, *A. B*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

SCHEDULE III.

Enactments Repealed.

Number and Year.	Title of Act.	Extent of Repeal.
Act No. IX of 1869 ...	The Indian Income Tax.	The whole.
Act No. XXIII of 1869	An Act to enhance the duties leviable under the Indian Income Tax Act.	The whole.
Act No. VII of 1870 ...	The Court Fees Act ...	In section thirty-two the words "And the Indian Income Tax Act, section twenty, shall be read as if for the words 'the value of the said stamp' the words 'the fee on the petition' were substituted." In the second schedule, No. nine, the words "section twenty-one."

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for general information:—

ACT NO. XVII OF 1870.

An Act to amend the Law relating to Customs Duties.

Preamble.

WHEREAS it is expedient to amend the Law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Customs Duties' Act, 1870."

Repeal of Acts.

2. Act No. XVII of 1867 (*to amend the Law relating to Customs Duties*) and Act No. XII of 1869 (*to amend the law relating to Customs Duties*) are hereby repealed.

Duties specified in Schedules to be levied.

3. There shall be levied and collected, in every port in British India, the duties specified in the two Schedules annexed to this Act, on all articles, other than those specified in the said Schedules respectively, shall be duty-free:

Provided that nothing herein contained shall be taken to affect Act No. XX of 1867 (*to authorize the transshipment, without payment of duty, of goods imported into Calcutta, Madras and Bombay by Steamers*), or Act No. II of 1868 (*to alter the rate of duty leviable on pepper exported from Cochin*), or to alter the existing duties upon Salt and Opium.

Construction of section 27 of Consolidated Customs Act.

4. Section twenty-seven of the Consolidated Customs Act shall be construed as if for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted; (that is to say), "for which a specific value is not fixed by the Indian Customs Duties' Act, 1870;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Power to fix value of dutiable goods.

5. The Governor General of India in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties or customs are hereby imposed.

SCHEDULE A.

IMPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Apparel, including Haberdashery, Millinery, &c. ...	*Ad valorem.*	Seven and a half per cent.
2	Arms, Ammunition and Military Stores—		Seven and a half per cent., except as regards Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service, which are free.
	Gunpowder, common ...	0 5 per lb.	
	„ sporting ...	1 0 „	
	Fire-Arms and parts of ditto ...	*Ad valorem.* ...	
	All other sorts, including Military Accoutrements, Uniforms, &c.	*Ad valorem.*	
3	Beads and False Pearls—		
	Beads—China ...	30 0 per cwt.	
	„ Common ...	28 0 „	
	„ Ruby of all sizes ...	0 12 per lb.	
	„ Seed	0 10 „	
	„ Small, Scarlet and Red	0 10 „	
	„ Coral (false) Moorzun ..	0 8 per corge of 2,000 beads.	
	All other sorts of false Corals and Beads	*Ad valorem.*	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	„ Boria ...	1 0 per thousand.	
	„ Jouria ...	8 0 per lakh.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lakh.	
	All other sorts ...	*Ad valorem.*	
4	Cabinet-ware ...	*Ad valorem.*	
5	Candles, Wax, Composition and other kinds—		
	Candles, Wax	1 0 per lb.	
	„ Paraffine	0 8 „	
	„ Spermaceti ..	0 8 „	Seven and a half per cent.
	„ Composition and other sorts	0 5 „	
6	Carriages...	*Ad valorem.*	
7	Clocks, Watches, and other Time-keepers...	*Ad valorem.*	
8	Coffee—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 „	
9	Corals, real	*Ad valorem.*	
10	Corks ...	1 8 per gross.	
11	Cotton—		
	Thread—		
	Sewing Thread, White and Coloured	0 11 per lb.	
	„ In reels, or on cards of one hundred yards (and *pro rata* above and below)*	2 4 per gross reel	
	„ Goa and Country .	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	Twist—	Rs. A.	
	Mule, under No. 15 ...	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24 ...	0 9 „	
	25 to 32 ...	0 10 „	
	33 to 42 ...	0 11 „	
	43 to 52 ...	0 12 „	
	53 to 60 ...	0 14 „	
	No. 70 ...	0 15 „	
	80 ...	1 0 „	
	90 ...	1 1 „	
	100 ...	1 2 „	
	110 ...	1 3 „	
	120	1 4 „	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20 ...	0 10 „	
	30 ...	0 11 „	
	40 ...	0 13 „	
	50 ...	0 15 „	
	Above 50 ...	1 2 „	
	Turkey Red Twist, all kinds*—	1 6 per lb.	Three and a half per cent. * Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken
	Twist, Orange, Red and other Colours* ...	0 15 „	
	Piece Goods—		
	Grey—		
	Mulls ...	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 + 10 to the quarter inch ...	0 13 „	
	Other Jaconets ...	0 11 „	
	Shirtings, Madapollams and Prints ...	0 11 „	
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth ...	0 9 „	
	Other sorts ...	*Ad valorem.*	
	Cotton Rope ...	25 0 per cwt.	Seven and a half per cent.
	Cotton Goods—other kinds ...	*Ad valorem.*	
12	Drugs and Medicines—		
	Acid, Sulphuric ...	0 3 per lb.	
	Alkali, Country (Sajee Khar) ...	2 0 per cwt.	
	Aloes, black ...	10 0 „	
	„ Socotra ...	25 0 „	
	Alum ...	3 8 „	
	Arsenic ...	25 0 „	
	„ China, Munseel ...	8 0 „	
	Assafœtida (Hing) ...	55 0 „	
	„ Coarse (Hingra) ...	10 0 „	
	Brimstone, Flour ...	7 0 „	
	„ Roll ...	6 0 „	
	„ Rough ...	4 8 „	
	Camphor, Bhimsing (Barras) ...	50 0 per lb.	
	„ Refined cake ...	65 0 per cwt.	
	„ Crude in powder ...	50 0 „	
	Casia Lignea ...	38 0 „	
	Coova, red ...	*Ad valorem.*	
	Copperas, green ...	2 8 per cwt.	

IMPORT TARIFF,—*continued.*

No	Description of Article.	Value on which Duty is assessed.	Rate of Duty
		Rs. A.	
	Drugs and Medicines,—*continued.*		
	Quinine ...	*Ad valorem.*	Seven and a half per cent.
	Sal Ammoniac ..	22 0 per cwt.	
	Salep ...	60 0 ,,	
	Senna Leaves ...	6 0 ,,	
	All other sorts ...	*Ad valorem.*	
13	Dyeing and Colouring Materials—		
	Cochineal ...	1 12 per lb	
	Gallnuts, Country, Myrabolam...	3 0 per cwt.	
	,, Persian ...	35 0 ,,	
	Gamboge Wood ...	20 0 ,,	
	Madder or Munjeet ...	10 0 ,,	
	Orchilla Weed ..	8 0 ,,	
	Saffron, Europe ...	16 0 per lb.	
	,, Meadow, Soorunjun ...	10 0 per cwt.	
	,, Persian ..	12 0 per lb.	
	,, In cakes or lumps ...	5 0 ,,	
	Sapan Wood and Root	3 8 per cwt.	
	Aniline Dyes ..	0 8 per oz.	
	All other sorts ...	*Ad valorem.*	
14	Fireworks—		
	China ...	30 0 per box of 133⅓ lbs.	
	Other sorts ..	*Ad valorem.*	
15	Flax, Manufactures of—		
	Piece Goods ..	*Ad valorem.*	Five per cent.
	Other sorts including linen thread	*Ad valorem.*	Seven and a half per cent.
16	Fruits and Vegetables—		
	Almonds, without shell ...	25 0 per cwt.	
	,, with shell ...	10 0 ,,	
	Cajoo kernels ...	10 0 ,,	
	Cocoanuts ...	30 0 per thousand.	
	,, kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 ,,	
	,, Persian .	12 0 ,,	
	Dates, dry, in bags ...	4 0 ,,	
	,, wet, in bags ..	3 0 ,,	
	,, ,, in pots ..	6 0 ,,	
	Figs, Europe ...	42 0 ,,	
	,, Persian dried ..	6 0 ,,	
	Garlic ...	4 0 ,,	
	Pistachio Nuts ...	14 0 ,,	
	Prunes, Bussorah ..	12 0 ,,	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis .	12 0 ,,	
	,, Monocka, Persian Gulf and Red Sea ...	7 0 ,,	
	,, Malaga and Bloom ...	0 10 per lb.	
	,, Other sorts ...	*Ad valorem.*	
	Walnuts, Akroot ..	5 0 per cwt.	
	Mangoes, dried ...	*Ad valorem.*	
	Prunes, Europe ...	*Ad valorem.*	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free ...	*Ad valorem.*	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
17	Glass and Glass-ware—		
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	„ not Gilt ...	5 0 „	
	Glass—Broken ...	5 0 per cwt.	
	„ China, of all colours ...	32 0 per 133⅓ lbs.	
	„ Crown, coloured ...	32 0 per 100 supl. feet.	
	„ „ of sizes ...	5 0 per 100 supl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles, which are free ...	*Ad valorem.*	
18	Gums—		
	Gum, Ammoniac ...	10 0 per cwt.	
	„ Arabic ..	16 0 „	
	„ Bdellium, common Gum ..	5 0 „	
	„ Benjamin ...	33 0 „	
	„ Bysabole, coarse Myrrh .	12 0 „	
	„ Copal .	65 0 „	
	„ Frankincense or Olebanum	9 0 „	
	„ Gambier (or Kino) ...	8 0 „	
	„ Myrrh ...	24 0 „	
	„ Persian (false) ...	3 0 „	
	„ Rosin ...	12 0 „	
	All other sorts ...	*Ad valorem.*	
19	Groceries not otherwise described.	*Ad valorem*	
20	Hides and Skins—		Seven and a half per cent.
	Border Hides, prepared ..	30 0 each.	
	Buffalo Hides, Country, Tanned	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins	6 0 „	
	Cow Hides, Country, Tanned	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	*Ad valorem.*	
21	Instruments, Musical ...	*Ad valorem.*	
22	Ivory and Ivory-ware—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above 20 lbs. ...	300 0 „	
	Tusks 10 lbs. and not exceeding 20 lbs. ...	225 0 „	
	Tusks under 10 lbs. ...	125 0 „	
	Sea Cow or Moye Teeth, 3 lbs. and upwards	225 0 „	
	Sea Cow or Moye Teeth, under 3 lbs. ...	75 0 „	
	Ivory, Manufactures of ...	*Ad valorem.*	
23	Jewellery, including Plate—		
	Silver-ware, plain ...	1 6 per tolah.	
	„ embossed .	2 0 „	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	*Ad valorem.*	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty
		Rs. A.	
24	Leather and Manufactures of—		
	Leather Boots and Shoes Harness and Saddlery Other sorts ...	*Ad valorem.*	Seven and a half per cent.
25	Liquor—		
	Ale, Beer and Porter Cider and other fermented Liquors ...	.....	One anna per Imperial Gallon.
	Spirits	.....	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof Provided that ten per cent. *ad valorem* shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines and Liqueurs ...	... ..	1-8 per Impl. Gal. or 6 Qt. Bottles.
	All other sorts ...	.....	1-0 per ditto.
26	Matches—		
	Lucifer and all other sorts ...	*Ad valorem.*	
27	Mats, Floor Matting, China of all sorts ...	50 0 per hundred.	
28	Metals, Unwrought, Wrought and Manufactures of—		
	Brass Beads, Googree, China ...	0 12 per thousand.	
	„ Old .	35 0 per cwt.	
	„ Sheets, rolls very thin ..	80 0 „	
	Copper, Australian Cake ...	41 0 „	
	„ Bolt ..	43 0 „	Seven and a half per cent.
	„ Brazier's ...	43 0 „	
	„ China Cash ...	28 0 „	
	„ Japan ...	41 0 „	
	„ Nails and Composition Nails ..	43 0 „	
	„ Old ...	40 0 „	
	„ Pigs and Slabs, foreign	38 0 „	
	„ Sheet, Sheathing and Plate	43 0 „	
	„ Tiles, Ingots, Cakes and Bricks ...	40 0 „	
	„ China, White Copper-ware	1 4 per lb.	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
	Metals, &c.,—*continued.*		
	Copper, Foil Dauk-pana, China ..	3 0 per book of 100 leaves.	Seven and a half per cent.
	„ „ „ Europe...	4 0 „	
	All other kinds ...	*Ad valorem.*	
	Iron, Angle and T Iron ..	*Ad valorem.*	One per cent.
	„ Beams, Pillars, Girders and Bridge-work	*Ad valorem.*	
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	„ Hoop, Plate and Sheet ...	100 0 „	
	„ Nails, Rivets and Washers.	10 0 per cwt.	
	„ Nail Rod ...	90 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	
	„ Rod, Round, British under half inch diameter ...	105 0 „	
	„ Rod, Round, British exceeding half inch diameter ...	80 0 „	
	„ Sweedish, Flat and Square	120 0 „	
	„ Rice Bowls ...	3 0 per set of 10.	
	„ „ „ ...	1 8 per set of 6.	
	„ Galvanised ...	*Ad valorem.*	
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	*Ad valorem.*	Seven and a half per cent.
	Lametta, Double reels ...	4 8 per score.	
	„ Single „ ...	2 4 „	
	Lead, Pig ...	10 0 per cwt.	
	„ Pipes ...	13 8 „	
	„ „ tinned ...	16 0 „	
	„ Sheets (other than thin sheets for Tea Canisters, which are free) ...	12 0 „	
	Ore Galena ...	13 0 „	
	Gold leaf, Europe, ...	4 0 per 100 leaves.	
	Mock Gold Leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	„ China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts	35 0 per cwt.	
	„ ditto old ...	30 0 „	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing..	15 0 „	
	Steel, blistered ...	9 0 „	
	Steel, British ...	9 0 „	
	„ Cast ...	25 0 „	
	„ Spring ...	10 0 „	
	„ Sweedish ...	10 0 „	
	Tin Block ...	45 0 „	
	„ Plates ...	12 8	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rates of Duty.
	Metals, &c.,—*continued.*	Rs. A.	
	Wire, Brass ...	0 8 per lb.	Seven and a half per cent.
	„ Common Iron, Nos. 1 to 40	9 8 per cwt.	
	„ Copper ...	0 10 per lb.	
	Other sorts, including Hardware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	*Ad valorem.*	
29	Naval Stores—		
	Cables, coir, tarred ...	10 0 per cwt.	Five per cent.
	Canvas, Country, Cotton ...	50 0 „	
	„ Europe Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldive & Laccadive	10 0 per cwt.	Seven and a half per cent.
	„ Yarn of all kinds ...	9 0 „	
	Cordage, Hemp, Europe ...	18 0 „	
	„ Manilla ...	20 0 „	
	Dammer „ ...	5 0 „	
	Pitch, American and Europe ...	13 0 per barrel not exceeding 3 cwt. and *pro rata* above and below.	
	„ Coal ...	4 8	
	Tar, American ...	13 0 Ditto ditto	
	„ Coal ...	6 8	
	„ Sweedish and Archangel ...	14 0	
	Twine, Europe Sail ...	0 8 per lb.	
	All other sorts, except Oakum which is free ...	*Ad valorem.*	
30	Oils—		
	Cardamom ...	10 0 per lb.	Seven and a half per cent.
	Cassia ...	4 0 „	
	Cinnamon, Ceylon ...	10 0 „	
	Cocoanut ...	20 0 per cwt.	
	Earth ...	10 0 „	
	Grass ...	2 0 per lb.	
	Jingelee or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	1 12 per Impl. gal.	
	Linseed, Country ...	18 0 per cwt.	
	„ Europe ...	2 4 per Impl. gal.	
	Naphtha ...	30 0 per cwt.	
	Otto, of sorts ...	20 0 per ounce.	
	Sandalwood ...	8 0 per lb.	
	Sorrel ...	20 0 per cwt.	
	Turpentine ..	2 0 per Impl. gal.	
	Whale and Fish ...	15 0 per cwt.	
	Wood ...	15 0 „	
	All other sorts, except Cocum and Slush Fat which are free ...	*Ad valorem.*	
31	Oil and Floor Cloth ...	*Ad valorem.*	Five per cent.

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
32	Paints, Colours, and Painter's Materials—		
	Ochre, all Colours ...	3 0 per cwt.	Seven and a half per cent.
	Paints of sorts ...	12 0 „	
	Composition Paint and Patent Driers ...	30 0 „	
	Prussian Blue, China ...	0 8 per lb.	
	„ „ Europe	1 8 „	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 per box of 90 bundles.	
	„ Macao ...	30 0	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	*Ad valorem.*	
33	Perfumery—		
	Atary, Persian ...	15 0 per cwt.	
	Rose flowers, dried ...	10 0 „	
	Rose water ...	1 12 per Impl. gal.	
	All other sorts ...	*Ad valorem.*	
34	Photographic Apparatus and Materials ...	*Ad valorem*	
35	Piece Goods, not otherwise Described ...	*Ad valorem*	Five per cent.
36	Porcelain and Earthen-ware ...	*Ad valorem*	Seven and a half per cent.
37	Provisions and Oilman's Stores—		
	Bacon in Canisters, Jowls and Checks ...	0 9 per lb.	
	Beef ...	60 0 per tierce of 3 cwt. 40 0 per brl. of 2 cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ..	50 0 per cwt.	
	„ Sozille and Singally, small...	6 0 „	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	50 0 per tierce of 3 cwt. and 34 0 per barrel of 2 cwt.	
	Shark fins ...	20 0 per cwt.	
	Tongues, salted ...	10 0 per keg of six.	
	Vinegar in wood, Europe ...	1 8 per Impl. gal.	
	Vinegar in wood, Persian ...	0 12 „	
	Vinegar in wood, Country ...	0 6 „	
	All other sorts, except Biche de mer, Butter and salted Fish which are free ...	*Ad valorem.*	
38	Railway Materials—		
	Of Iron ...	*Ad valorem*	One per cent.
	Steel rails ...	*Ad valorem.*	One per cent.
	Other sorts ...	*Ad valorem*	Seven and a half per cent.

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
39	Rattans and Canes—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	
	Rattans ...	7 0 per cwt.	
	All other sorts ...	*Ad valorem.*	
40	Seeds—		
	Anchuchuck ...	10 0 per cwt.	
	Anise, Europe ...	28 0 „	
	Assalia ...	7 0 „	
	Cajoo ...	3 0 „	
	Castor ...	4 8 „	
	Cummin ...	12 0 „	
	„ Black ...	5 0 „	
	Esubgool ...	5 0 „	
	Linseed ...	5 0 „	
	Methee ...	5 0 „	
	Mustard ...	4 8 „	
	Quince Seed or Badana ...	50 0 „	
	Rape or Sursee ...	4 8 „	
	Sawjeerah ...	25 0 „	
	Tookmeria ...	7 0 „	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	*Ad valorem.*	
41	Shells—		Seven and a half per cent.
	Chanks, "large shells," for Cameos	10 0 per hundred.	
	„ White live ...	6 0 „	
	„ „ dead ...	3 0 „	
	Cowdas, Mozambique and Zanzibar	3 0 „	
	„ from other places ...	0 8 „	
	Cowries —		
	Bazar, common ...	4 0 per cwt.	
	Maldive ...	16 0 „	
	Sunkley ...	40 0 „	
	Yellow, superior quality ...	8 0 „	
	Mother o'Pearl ...	8 0 „	
	Tortoise Shell ...	6 0 per lb.	
	„ Nuck ...	1 0 „	
	Nuckla and other sorts ...	*Ad valorem.*	
42	Silk—		
	Floss ...	8 0 per lb.	
	Raw, Charon and Cochin-China	4 0 „	
	„ Mathow ...	1 12 „	
	„ other kinds of China ...	7 0 „	
	„ Persian ...	5 0 „	
	„ Punjum and Cutchra ...	1 12 „	
	„ Siam ...	4 0 „	
	Sewing Thread, China ...	8 0 „	
	Other sorts ...	*Ad valorem.*	
	Silk Piece Goods of sorts ...	*Ad valorem*	Five per cent.
43	Soap ...	*Ad valorem.*	Seven and a half per cent.
44	Spices—		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, white, Sheverdhun ...	18 0 „	

IMPORT TARIFF,—*concluded.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
	Spices,—*continued.*		
	Betelnut, all other kinds ...	7 0 per cwt.	
	„ in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China	0 8 per lb.	
	Chillies, dried ...	8 0 per cwt.	
	Cloves ...	12 0 „	
	„ in Seeds, Nurlavung ...	8 0 „	
	Mace ...	0 9 per lb.	
	„ false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	„ in shell ...	0 6 „	
	„ wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 „	
	„ White ...	25 0 „	
	All other kinds ...	*Ad valorem.*	Seven and a half per cent.
45	Stationery other than Paper ...	*Ad valorem*	
46	Sugar and Sugar-Candy—		
	Sugar-Candy, China ...	20 0 per cwt.	
	„ Loaf ...	23 0 „	
	„ Soft ...	12 0 „	
	All other sorts of Saccharine produce ...	*Ad valorem.*	
47	Tea ...	1 0 per lb.	
48	Timber and Woods—		
	Manufactures of, including also Pipes, Stave and Casks ...	*Ad valorem.*	
49	Tobacco—		
	Manufactured ...	*Ad valorem.*	Ten per cent.
	Unmanufactured ...	*Ad valorem.*	
	Articles such as pipes, &c., used in consumption of ...	*Ad valorem.*	
50	Toys and Requisites for all Games	*Ad valorem.*	
51	Umbrellas—		Seven and a half per cent.
	Cotton, Steel Ribs ...	0 13 each.	
	„ Cane Ribs ...	0 11 „	
	„ China Paper Kettisals...	45 0 per box of 110	
	All other sorts ...	*Ad valorem.*	
52	Woollen Goods—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Braid ...	*Ad valorem.*	Seven and a half per cent.
	Other sorts ...		

SCHEDULE B.

EXPORT TARIFF.

No	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Indigo ...	.....	Three Rupees per maund.
2	Grain of all sorts ...	.....	Three Annas per maund.
3	Lac—		
	Button ...	28 0 per cwt.	Four per cent.
	Dye ...	45 0 ,,	
	Seed ...	20 0 ,,	
	Shell ...	28 0 ,,	
	Stick ...	16 0 ,,	
	Other sorts ...	*Ad valorem.*	
4	Oils—		
	Castor ...	16 0 per cwt.	Three per cent.
	Cocoanut ...	20 0 ,,	
	Fish ...	15 0 ,,	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 ,,	
	Mhowa ...	12 0 ,,	
	Mustard ...	16 0 ,,	
	Poppy ...	20 0 ,,	
	Rape or Sursee ...	16 0 ,,	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	*Ad valorem.*	
5	Seeds—		
	Castor Seed (Erundee) ...	4 8 per cwt.	
	Coriander Seed ...	4 0 ,,	
	Cummin Seed ...	12 0 ,,	
	,, Black (Calecjeera) ...	5 0 ,,	
	Ground Nuts, with shell ...	5 0 ,,	
	,, without shell ...	6 0 ,,	
	Jingeely or Teel Seed ...	6 0 ,,	
	Linseed ...	5 0 ,,	
	Methee Seed ...	5 0 ,,	
	Mustard Seed ...	4 8 ,,	
	Poppy Seed ...	5 8 ,,	
	Rape or Sursee Seed ...	4 8 ,,	
	Other sorts ...	*Ad valorem.*	
6	Cotton Goods—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	
	Gurrah ...	20 0 ,,	
	Kharwah ...	25 0 ,,	
	Mamoodie ...	32 0 ,,	
	Mirzapore Chintz ...	15 0 ,,	
	Patna ...	30 0 ,,	
	Shans ...	40 0 ,,	
	Tunjeeb, Oudh ...	26 0 ,,	
	Other sorts ...	*Ad valorem.*	
	Twist, Country, No. 10 ...	0 7 per lb.	
	,, ,, No. 20 ...	0 9 ,,	
	,, ,, No. 30 ...	0 10 ,,	
	,, Hand Spun ...	0 5 ,,	
	All other kinds of Cotton Goods	*Ad valorem.*	

EXPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
7	Hides and Skins Tanned—	Rs. A.	
	Hides—		
	Buffaloe, Country, tanned ...	70 0 per score.	
	Cow " ...	50 0 "	
	Skins—		
	Goat and Sheep ...	10 0 "	
	Lamb ...	5 0 "	
	Any other sorts of Hides and Skins ...	*Ad valorem.*	
8	Spices—		
	Aloe Wood ...	3 0 per lb.	Three per cent.
	Betelnut in husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" large bastard ...	40 0 "	
	Chillies, dried ...	8 0 "	
	Ginger, dry (rough) Malabar ...	10 0 "	
	" " " Bengal ...	7 0 "	
	" (scraped) ..	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	*Ad valorem.*	

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Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

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Moung-Galay, Thoogyee of Kya-gon, to be an Extra Assistant Commissioner, 3rd Class, 3rd Grade, *vice* Moung-doot, promoted.

Moung-Hmat, Extra Assistant Commissioner, 3rd Class, 2nd Grade, *vice* Moung-Tay.

Moung-Pho, to be an Extra Assistant Commissioner, 3rd Class, 3rd Grade, *vice* Moung-Hmat, promoted.

Moung Pho, Extra Assistant Commissioner, 3rd Class, 3rd Grade, to be an Extra Assistant Commissioner, 3rd Class, 2nd Grade, *vice* Moung-Tsan-yah.

Moung-Loo-galay, to be an Extra Assistant Commissioner, 3rd Class, 3rd Grade, *vice* Moung Pho, promoted.

Moung-Hneng-gyan, to be an Extra Assistant Commissioner, 3rd Class, 2nd Grade, *vice* Moung-Tha-doon-oung.

Moung-Pho-mya, Thoogyee of Thoon-gwa, to be an Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-Pay.

Moung Shuay-lok to be an Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-Tha-too.

Moung-tan, 3rd Class, 4th Grade, to be an Extra Assistant Commissioner, 3rd Class, 1st Grade, *vice* Moung-doon.

Moung Shuay-myat, Extra Assistant Commissioner, 3rd Class, 5th Grade (Yay-gyee Township), to be an Extra Assistant Commissioner, 3rd Class, 4th Grade, *vice* Moung-tan, promoted.

Moung-Shuay-pay to be an Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-Shuay-myat, promoted.

Tenasserim Division.

Moung-Kan-bo, Extra Assistant Commissioner, 2nd Class, 1st Grade, to be an Extra Assistant Commissioner, 1st Class, 2nd Grade, *vice* Moung-Byan.

Kyan-Zan-hla, Extra Assistant Commissioner, 2nd Class, 2nd Grade, to be an Extra Assistant Commissioner, 2nd Class, 1st Grade, *vice* Moung-Kan-bo, promoted.

Moung-o, Akwon-won, Rangoon District, to be an Extra Assistant Commissioner 2nd Class, 2nd Grade, *vice* Kyan-Zan-hla, promoted.

Moung-Tsan-hla-ban, Extra Assistant Commissioner, 3rd Class, 5th Grade, to be an Extra Assistant Commissioner, 3rd Class, 2nd Grade, *vice* Moung Shoay-aye.

Moung-Tsoung, Head Judicial writer, Deputy Commissioner's Court, Moulmein, to be an Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-tsan-Hla-ban, promoted.

Moung-Tha-nyo, Head Judicial and Revenue writer in the Court of the Assistant Commissioner, Martaban Sub-Division, to be an Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-Shuay hlan.

Moung-Phan, to be an Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung Shuay-go.

Moung-Myat-htoo, Head Constable, Mergui District Police, to be an Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-Tsain-myo.

No. 640*G.*—*Leave.*—Captain C. H. Clay, Officiating Commandant, Deolee Irregular Force, has been granted ninety days' privilege leave of absence from the 15th April 1870, or from such subsequent date as he may avail himself of the same.

H. LEPOER WYNNE,
for *Offg. Secy. to the Govt. of India.*

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 5th April 1870.

No. 2387.—Mr. H. D. Sandeman is appointed a Member of the Board of Directors of the Bank of Bengal, during the absence from Calcutta of the Officiating Secretary to the Government of India, in the Financial Department, or until further orders.

The 6th April 1870.

No. 2430.—The Right Hon'ble the Governor General in Council is pleased to give notice that all the Notes of the 4½ per cent. Loan of 1856-57, dated 28th February 1857, and issued in accordance with the Notification of the Government in this Department, dated the 30th August 1856, will be discharged at Her Majesty's Treasury within the Bank of Bengal at Calcutta on the 14th July 1870, on which date the interest on such Notes will cease.

Proprietors of the Notes hereby advertised for payment are permitted to transfer the amount of their Promissory Notes to the 4½ per cent. Loan, dated 15th July 1870, which was opened under Notification No. 3452, dated 31st December 1869.

Prompt settlement of the principal, together with interest to 14th July next, will be made with proprietors who may before the date of advertised discharge tender their Notes for transfer.

The option of accepting transfer to the 4½ per cent. Loan of 1870, which is offered in this Notification, may be exercised at any time.

EXPENDITURE.

(MEDICAL).

The 6th April 1870.

No. 2420.—The Governor General in Council is pleased to republish for information and guidance in the Civil Department the following General Order in the Military Department, No. 152, dated 1st February 1870:—

With reference to paragraphs 33 and 36 of G. G. O. No. 550 of 5th June 1868, the Right Hon'ble the Governor General of India in Council is pleased to direct the observance of the following rules regarding the future position and prospects of Native Medical Subordinates:—

1. Native Medical Subordinates placed at the disposal of Local Governments and Administrations may be employed by them at such places and in such posts as may be considered desirable without any further reference to the Government of India or to the Governments of Madras and Bombay, as the case may be, by whom, however, the first appointment of men to the several establishments, and their subsequent promotion therein, will continue to be made as heretofore.

2. All Native Doctors, Hospital Assistants, or equivalent grades now on the Medical Subordinate Establishment at any of the three Presidencies, who having passed the requisite examination at any of the Medical Colleges or recognized Institutions have been admitted by Government into the service in either civil or military employ, and all those, who having passed the prescribed local examinations, may have been admitted into the service in General Orders by the Commander-in-Chief, will be eligible for transfer to the establishment of Hospital Assistants, and will be graded as such, according, in the first instance, to their present standing, their further promotion being dependent on length of service and tested professional qualifications.

3. Other Native Doctors, including all in purely local or temporary employ, will continue to bear that designation, and their employment will be confined to subordinate civil duties. If in future it be found necessary to employ such men temporarily in appointments to which staff pay is attached, they will be so employed on the same footing and under the same conditions as heretofore.

4. Native Doctors transferred to the Establishment of Hospital Assistants will receive the lower rate of pay prescribed in G. G. O. No. 550 of 5th June 1868, until it shall be certified in each case that the individual possesses the qualifications in English, laid down in G. G. O. No. 945 of 7th October 1868, when the higher rate of pay granted in the former G. O. will be passed to him. Any allowance previously drawn for qualification in English will be considered as merged in the lower rate of grade pay now sanctioned for Hospital Assistants, but those at present drawing higher aggregate allowances will be secured from loss.

5. All future appointments to the grade of Hospital Assistants must be made from that of passed medical pupils, as provided in G. G. O. No. 550 of 5th June 1868, and all members of the establishment referred to in that order will be enlisted for, and will be liable to, military duty if required, although their ordinary employment may be purely civil.

6. Hospital Assistants in civil employ, when holding independent charges of peculiar importance and unusual responsibility, and Hospital Assistants, whether in civil or military employ, when the number of those constituting the charge amounts to more than 750 men, will be allowed an extra charge allowance in addition to the new scale of grade pay, but this indulgence should be carefully restricted to cases of the nature specified. As regards the exact amount of such allowances, and the precise nature of the charge that will entitle to it, general regulations will hereafter be laid down.

7. This order is applicable to all three Presidencies.

LEAVE AND ALLOWANCES.

The 2nd April 1870.

No. 2352.—The Governor General in Council is pleased to direct that whenever a public officer on leave in England obtains permission from the Secretary of State for India to return to duty, he should bring with him to India a certificate, showing the date up to which his absentee allowances have been issued at the India House, London.

The 4th April 1870.

No. 2378.—With reference to the Notification of this Department, No. 379, dated the 18th January 1870, the Governor General in Council is pleased to rule that, when furlough is taken out of India, the days of embarkation and debarkation shall be included in the period of furlough, and no more than furlough pay shall be allowed for those days.

The 8th April 1870.

No. 2444.—The following letter to the address of the Accountant General, North-Western Provinces, No. 2444, dated the 8th April 1870, is published for general information:—

I am directed to acknowledge the receipt of Deputy Accountant General Mr. Eede's letter, No. $\frac{A}{23087}$ of the 17th ultimo, submitting for orders, with reference to this Department's Resolution No. 2657 of the 23rd December last, the question whether a Covenanted Civil Officer who returned from furlough after the 23rd November 1869 can draw, under Rule II of the Rules regarding acting allowances, 50 per cent. of the pay of the appointment in which he is officiating, in addition to the subsistence allowance of his rank.

2. In reply I am directed to answer this question in the affirmative.

3. The supposition expressed in the 3rd paragraph of your letter that the 3rds Rule does not apply to cases of subsistence allowances, is correct.

No. 2449.—The following letter to the address of the Accountant General, Madras, No. 2449, dated the 8th April 1870, is published for general information:—

I am directed to acknowledge the receipt of your letter No. 245, dated 5th March 1870, enquiring whether, in the case of an officer who has been appointed to a permanent office while holding an acting appointment, but prevented on public grounds from joining the new office, it is necessary if he proceeds on furlough that he should assume charge of that office previous to the furlough being availed of, with a view to retain his lien upon it.

2. In reply, I am desired to say that in accordance with the principle of the ruling which has recently issued, *viz.*, that an officer who, while acting in any appointment, is transferred to another substantive appointment, without ceasing to act, need not join his new substantive appointment in order to obtain the pay attached thereto, the Governor General in Council is pleased to declare that such officer proceeding on leave must in all respects be dealt with as if he had joined his new substantive appointment.

MINT AND CURRENCY.

The 8th April 1870.

No. 2475.—Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency:—

DATE.	Circles of Issue	Balance of Issue Account.	Retired by other Offices of Issue.	Currency Notes in Circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Gold Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31st Mar. 1870...	Calcutta ...	3,60,55,490	6,75,580	3,51,79,910	1,05,51,703	77,80,718	3,12,405	1,64,00,624	3,50,45,540
Ditto .	Madras	88,93,030	4,90,760	64,03,170	28,30,866	...	..	27,28,404	55,59,270
Ditto ...	Bombay ...	4,94,17,670	24,210	4,03,93,460	2,75,90,690	70,56,000		1,37,52,900	4,84,08,650
Ditto ...	Allahabad ..	46,52,030	6,45,440	39,06,590	28,66,509	...	..	11,03,291	39,69,800
Ditto ...	Lahore	27,54,950	3,29,530	24,25,420	17,08,103	..	.	7,00,037	24,68,140
Ditto ...	Calicut ...	11,01,550	3,22,010	7,79,540	7,40,361	..	...	1,00,059	8,40,420
Ditto ...	Trichinopoly ...	13,91,720	9,91,550	4,00,170	10,81,521	...	..	1,00,059	11,81,580
Ditto ...	Vizagapatam ...	3,49,280	17,470	3,31,760	2,39,741	..	...	1,00,059	3,39,800
Ditto ...	Nagpore .	27,59,730	33,860	27,25,870	22,0 ,638	..	...	5,47,802	27,54,540
Ditto	Kurrachee ..	31,09,120	9,81,840	22,07,280	20,81,384		...	5,00,106	31,91,470
Ditto ...	Akola ..	9,79,830	4,150	9,75,680	9,79,620	.	...	..	9,79,620
	TOTAL ...	10,94,55,250	47,26,420	10,47,28,830	5,35,40,116	1,48,36,718	3,12,405	3,60,33,501	10,47,28,830

CALCUTTA;
COMMR. OF ISSUE OF PAPER CURRENCY,
The 5th April 1870.

H. HYDE, *Lieut.-Colonel,*
Head Commissioner.

PENSIONS AND GRATUITIES.

The 7th April 1870.

No. 2440.—The following letter to the address of the Chief Secretary to the Government of Fort St. George, No. 2440, dated the 7th April 1870, is published for general information :—

I am directed to acknowledge the receipt of your letter No. 128, dated 14th March 1870, soliciting the confirmation of the Government of India to the grant of a pension to Mr. A. G. Petersen, late Head Accountant and Manager in the Madras Mint.

2. Mr. Petersen's service in the Mint terminated on the 14th August 1869, when the Mint was abolished. In addition to his appointment in the Mint, Mr. Petersen held the office of Manager of the Stamp Department, and this office, the salary of which is much less than that of the Mint appointment, *viz.*, Rs. 50 a month, he still continues to hold. Mr. Petersen holds also another appointment created since the abolition of the Mint, *viz.*, that of Accountant in the Bullion Depôt, the salary of which is Rs. 100 a month.

3. In consequence of the loss of his appointment in the Mint, the salary of which was Rs. 250 a month, the Government of Madras has allowed Mr. Petersen the usual pension prescribed for Government servants who are discharged in consequence of the abolition of their offices. But, as observed by the local Government, the grant of the pension is not provided by the strict rules, and involves a principle both new and important, *viz.*, that a servant holding several posts one of which is abolished, may be allowed pension or gratuity, as the case may be, calculated on the salary relinquished on the abolition.

4. The Governor General in Council therefore, while confirming the orders of the Government of Madras in the present instance, desires that all such cases as that of Mr. Petersen be referred for the previous orders of the Government of India.

SEPARATE REVENUE.

(ASSESSED TAXES).

The 7th April 1870.

No. 2436.—Read—

An endorsement from the Public Works Department, No. 463, dated 29th March 1870, forwarding, for consideration and orders, a letter from the Accountant General, Public Works Department, enquiring whether the moiety of pay drawn by a clerk on leave is subject to the Income Tax when less than Rs. 41-10-8 per mensem.

OBSERVATION.—The Governor General in Council observes that the tax under Part II, Act IX of 1869, is not an annual tax, but a tax on payments as they are made. If at any time the rate of payment is less than Rs. 41-10-8 per mensem, it is exempt from the tax. Accordingly, the clerk on leave, whose absentee pay is at a less rate than Rs. 41-10-8, is exempt from Income Tax in respect of that pay.

ORDERED, that the above be published in the *Gazette of India* for general information.

The 8th April 1870.

No. 2471.—RESOLUTION.—The Governor General in Council, in exercise of the powers conferred upon him by the Indian Income Tax Act (XVI of 1870), and of all other powers enabling him in this behalf, is pleased to prescribe the following rules for the guidance of officers in matters connected with the enforcement of the said Act :—

1.—The present Act is based generally on Act IX of 1869, and the rules issued in Notification No. 1888, dated the 24th March 1869, with the exception of paras. 19 and 21, and the last three paras. prescribing Forms, Registers and Returns shall be held, *mutatis mutandis*, applicable to the present Act. There are some important modifications and additions to which His Excellency in Council desires to draw particular attention.

2.—The rate of duty is not fixed as heretofore at a percentage of the income, but at six pies in the rupee. Half the number of rupees of income, therefore, represents the tax in annas.

3.—As the Act was not passed until after the 1st April 1870, in the majority of cases the duties leviable in April under Part II on salaries, annuities and pensions will have been made at one per cent. under Part II of Act IX of 1869. Section 10 of the present Act provides for the deficiency between the duties at that rate and the duties at the rate of six pies in the rupee being deducted from pay, annuity or pension chargeable in subsequent months. For instance,

on a salary of Rs. 100 the duty at six pies in the rupee is Rs. 3-2, Re. 1 is deducted from the March salary, Rs. 5-4 should be deducted April salary.

4.—The schedule according to which assessments are to be made under Pa been altered. Under that schedule only incomes below Rs. 2,0 assessed by classification. On incomes of Rs. 2,000 and upwards, will be assessed at six pies in the rupee

5.—Sections 15 and 16 are new. Collectors should serve the persons therein with the notice and form of return referred to in section 17.

6.—Sections 17 and 18 are also new and important. It will be observed t them the Collector is empowered to serve on any person whom consider chargeable under Part IV, a form of return to be filled in a by the person so served. In the case of persons whose income is esti the Collector at less than Rs. 2,000, the service of this form is opt the Collector cannot assess any person on an income of Rs. upwards, without having first served on him the form of ret period fixed in the notice should not be less than seven days.

7.—The power to call for a list of lodgers, &c., conferred on the Collector 19, will, it is believed, materially assist him in discovering persons c under the Act.

8.—The penalty for not making a return when called upon to do so by the under section 17, will be found in the proviso attached to section person assessed in this case cannot petition against the assessment " shall satisfy the Collector that he had a sufficient excuse for not mak return."

9.—Section 32 provides the penalties for false statements in any declaration petition.

10.—Section 36 provides that all the duties under Parts III and IV are four quarterly instalments.

11.—A paper containing the following instructions should accompany t served under section 17 :—

" In the case of a firm, the ordinary designation of the firm should be column 1.

" If the person or firm making the return has several places of residence or they should be all mentioned in column 2, the principal place of bu residence being specified.

" In column 4 every separate source of income or profits accruing and British India should be entered in detail. Salaries, pensions and annu by Government or by a Company or by a Municipal or other publi association not being a Company, should be omitted, as they are c under Part II. Shares in any Company or Association carrying on bu British India whose stock or funds is or are divided into shares and tra should also be omitted, as the profits of such Companies are charge Part III.

" In filling in column 5 the ascertained profits of the year of account prec 31st March 1870 should be taken as the *primâ facie* basis of the en there is good reason to believe that the profits for the current year from those of the preceding year, the entries should be modified ac Against the gross receipts (*here enter para.* 15 *of the rules issued in N. No.* 1888, *dated the* 24*th March* 1869).

" In the case of a firm or of a Hindû undivided family, no entry should be column 5; but in other cases where the shares are chargeable separa it is wished that they shall be so charged, the column must be filled in.

" If the person filling in the return is chargeable (1) as a trustee, guardian, committee of any infant, married woman subject to the law of Englan or idiot; (2) as an agent of a non-resident; (3) as receiver or manage ed by any Court in India, a Court of Wards, an Administrator Gene Official Trustee in respect of income and profits officially in his pos under his control, the fact should be stated in the column remarks."

ing forms are prescribed as required by the Act :—

Form 1.

Treasurer or other proper Officer of a Company, &c., under Section 9 of the Indian Income Tax Act.

PART 1.

Employees.

	Employment.	Monthly rate of salary at date of return.

PART 2.

Pensioners.

Name.	Monthly rate of Pension at date of return.

PART 3.

Annuitants.

Name.	Monthly rate of annuity at date of return.

[illegible] return is corr[illegible]ly prepared in accordance with section 9 of the Indian

Notice under Section 17 of the Indian Income Tax Act.

To _____

eby required duly to fill in, in accordance with the accompanying instructions, sign and deliver at (*Collector's Office*) the accompanying form of return on or before the te.) If you fail to do so, no objection will be heard against the amount at which you may be assessed.

Return of Income or Profits chargeable under Part IV of the Indian Income Tax Act.

1	2	3	4	5	6
Name.	Residence.	Sources of income and profits accruing and arising in British India, and not chargeable under Part II or Part III of the Act.	Annual amount of income and profits from each source mentioned in column 3.	Names of sharers, if any, in the income and profits mentioned in column 4, with specification of the amount of their shares.	REMARKS.

I, A. B., do declare that the entries in this return are true to the best of my information and belief.

(Signed) A. B.

Form 3.

Notice under Section 22 of the Indian Income Tax Act.

To _____

by required to take notice that you have been assessed under Part IV of the Indian Income Tax Act according to the particulars specified below. If you do not pay the y on or before the date mentioned, you will be proceeded against according to law. A receipt will be granted at (*place*) on (*time*) by (*name of officer*) to whom the ment should be made.

of estimated Income Profits.	Place or places, district or districts where the income or profits arises or accrue.	Estimated amount of income or profits.	Year or portion of year for which duty is payable.	Amount of duty payable.	Date of payment.
		Rs. Not less than Rs. or But less than Rs. *as the case may be.*	Year ending 31st March 18 .	Rs. as shown in the following column.	Rs. within 15 days from the service of this notice. Rs. on the 1st July 1870. Rs. on the 1st October 1870. Rs. on the 1st January 1871.

(*Collector's Signature.*)

Form 4.

Receipt under Section 24 of the Indian Income Tax Act.

nber _____

e _____

the sum of Rs. being the amount of the instalment of duty assessed on er the Indian Income Tax Act according to the particulars specified below.

of income or profits.	Place or places, district or districts where the income or profits arises or accrue.	Amount of profits or income.	Year or portion of year for which the duty is paid.	Amount of duty paid including fine, if any.	Date of payment.	Amount of instalments, if any, remaining to be paid on
		Not less than Rs. But less than Rs. or Rs.	Year ending 31st March 18 .			

(*Collector's Signature.*)

Form 5.

Notice under Section 38 of the Indian Income Tax Act.

To _____

were assessed under the Indian Income Tax Act with a duty of Rs. , you are hereby required to pay the instalment of Rs. within seven days from the service of this notice to (*name of Officer*) at (*place*) on (*time*). In default of such payment, you will be proceeded against according to law.

(*Collector's Signature.*)

he following Registers will be kept :—

Register 1.

Register of Notices served under Sections 17, 22 *and* 38 *of the Indian Income Tax Act.*

Name of person on whom served.	Number of Notice under Section 22, and date of service.	Source or sources of income or profits.	Place or places, district or districts where the income or profits arises or accrue.	Amount of income or profits estimated under Section 20 or 21.	Amount of duty payable thereon under Schedule 1.	Amount of duty finally assessed under Section 26.	Amount of fine under Section 31.	Date of payment of 1st instalment of duty or fine under Section 31 with number of receipt.	Numbers of Notices under Section 38 and dates of service.	Amount of fines under Section 38.	Dates of payment of 2nd, 3rd and 4th instalments or fines under Section 38, and numbers of receipts.	Amount of refund under Section 27.	REMARKS.
2	3	4	5	6	7	8	9	10	11	12	13	14	15

A separate Register in a similar form should be kept for Companies, &c., assessed under Part III.

pplementary assessment be made on any person under Section 29, the particulars will form a separate entry in this Register, reference to the original assessment being made in the column of Remarks.

Register 2.

ister of Servants, Pensioners, Annuitants of Companies, &c., assessed under Part II of the Indian Income Tax Act.

ce, employment, &c.	DEDUCTIONS MADE						
	From salary for March.	From salary for April.	From salary for May.	Total for three months.	From salary for September.	Similar columns for succeeding months to February, with columns showing the totals for six and nine months.	Total for year.
2	3	4	5 to 8	9	10	11 to 15	16

d in accordance with section 9 of the Indian

Register of Petitions of Objection under Section 25 of the Indian Income Tax Act.

Number.	Date of Petition.	Name of Petitioner with number in the Register of Notices.	Purport of the Petition.	Number of persons summoned under Section 28.	Decision with grounds and date.	REMARKS.
1	2	3	4	5	6	7

Register 4.

Register of Appeals from the order of the Collector under Section 27 of the Indian Income Tax Act.

Number.	Date of Appeal	Name of Appellant with date of his receipt for the duty.	Name of Collector against whose order the appeal is made, with date of the order.	Purport of Appeal.	Number of persons summoned under Section 28.	Decision with its grounds.	Refund ordered.	REMARKS.
1	2	3	4	5	6	7	8	9

Register 5.

Register of Prosecutions before a Magistrate under Sections 30 and 31 of the Indian Income Tax Act.

Number.	Name of person prosecuted.	Number of notice and date of service.	Magistrate before whom prosecuted.	Decision of Magistrate.	Amount recovered and date of recovery.	REMARKS.
1	2	3	4	5	6	7

14. The following returns will be submitted by the Local Governments and Administrations to the Government of India :—

Return 1.

Return of Assessments under Part IV of the Indian Income Tax Act.

1	2	3	4	5	6	7	8	9
	Number assessed.	Amount assessed.	Amount of instalments which have fallen due.	Fines by Magistrate under Sections 31 and 38, *in excess* of amounts shown in column 4.	Total demand column 4 plus column 5.	Realisations.	Refund under Section 27, exclusive of fees.	Balance column 6 minus columns 7 and 8.
	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.
hose incomes or profits are assessed at not less than Rs. 500 but at less than Rs. 750								
Ditto ditto „ 750 „ „ „ 1,000								
Ditto ditto „ 1,000 „ „ „ 1,500								
Ditto ditto „ 1,500 „ „ „ 2,000								
Ditto ditto „ 2,000 „ „ „ 10,000								
Ditto ditto „ 10,000 „ „ „ 1,00,000								
Ditto ditto „ 1,00,000 and upwards.								
TOTAL ...								

e column for amount assessed will show the final amount for the year after objection under Section 26.

similar return (No. 1 A) will be made of assessments on Companies under Part III, the column for fines being headed "amount of Fines under section 30." These fines will n as modified by the Commissioner.

Return 2.

Return of Assessments on Servants, Pensioners, and Annuitants of Companies, &c., under Section 9 of the Indian Income Tax Act.

	Rs. A. P.			Rs. A. P.		Number assessed.	Amount of Tax. Rs. A.
whose incomes assessed under Part II are not at a less rate than	41 10 8	per mensem,	but are less than	62 8 0	...		
Ditto ditto	62 8 0	ditto	ditto	83 5 4	...		
Ditto ditto	83 5 4	ditto	ditto	125 0 0	...		
Ditto ditto	125 0 0	ditto	ditto	165 10 8	..		
Ditto ditto	165 10 8	ditto	ditto	833 5 2	...		
Ditto ditto	833 5 4	ditto	ditto	8,333 5 4	...		
Ditto ditto	8,333 5 4	ditto	and upwards				
				TOTAL	...		

Return 3.

Annual Return showing details of Assessments made under Schedule 1 of the Indian Income Tax Act on different sources of Income.

Source of Income or Profits.	Class 1.		Class 2.		And so on to Class 7.	Total.	
	No.	Tax.	No.	Tax.		No.	Tax.
ESSIONS—							
a. Religion							
b. Education and Science							
c. Fine Arts							
d. Law							
e. Medicine							
f. Engineering							
LOYMENTS—							
a. Clerks, Bailiffs, Shopmen (salaried)							
b. Servants (domestic)							
c. Ditto (jobbed)							
d. Artizans (not keeping shops for the sale of manufactured articles)							
MERCE—							
a. Agents							
b. Bankers and Money-dealers							
c. Merchants (not manufacturers)							
1. General							
2. Piece Goods							
3. Grain							
4. Salt							
5. Others							
d. Traders in							
1. Woven fabrics and dress							
2. Building materials and furniture							
3. Metals							
4. Food							
5. Salt							
6. Spirits, Drugs, and Tobacco							
7. Fuel							
8. Animal and Vegetable substances (not food)							
9. Books and Stationery							
10. Miscellaneous							
e. Carriers							
f. Dealers in Animals							
g. Manufacturers (wholesale) of							
1. Cotton Goods							
2. Woollen do.							
3. Jute, Flax, and Hemp							
4. Silk							
5. Indigo							
6. Sugar							
7. Tea							
8. Metals and Machinery							
9. Others							
a. Proprietors and Sub-Proprietors							
b. Tenants							
c. Cultivators							
ES—							
a. Proprietors							
b. Lessees							
IST—							
a. From Government Securities							
b. From other sources							
LLANEOUS—							
TOTAL							

N. B.—The 7 classes are those specified in Return 1.
Each person will be entered under that head from which he derives the greater part of his income.
A similar return should be made classifying Companies according to the nature of their business.

DERED, that the above Resolution be published for general information in the *Gazette of India*, and communicated to the several Departments, ments and Administrations for information and guidance.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 2nd April 1870.

No. 392 *of* 1870.—The services of Assistant Surgeon B. Franklin are placed at the disposal of the Home Department, with effect from the 19th December 1869, as a temporary measure.

No. 393 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments :—

Colonel W. L. Ingall, C. B., of Her Majesty's 62nd Foot, to the Brigade Staff of the Army, with the rank of Brigadier General, in succession to Brigadier General J. E. Goodwyn, C. B., resigned.

Colonel P. W. MacMahon, C. B., of Her Majesty's 36th Foot, to the Brigade Staff of the Army, with the rank of Brigadier General, in succession to Brigadier General G. J. L. Buchanan, promoted to the rank of Major General.

The 4th April 1870.

No. 394 *of* 1870.—It is hereby announced that, on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer a Good Service Pension on the under-mentioned Officer, with effect from the 12th September 1869, in room of Colonel W. A. Orr, C. B., of the Royal (Madras) Artillery, deceased :—

Inspector General of Hospitals WILLIAM MACKENZIE, C. B., C. S. I., A. M., *and* M. D., *of the Indian Medical Department, Madras.*

Assistant Surgeon, 14th January 1835.
Surgeon, 15th February 1851.
Surgeon Major, 1st October 1858.
Deputy Inspector General, 5th March 1863.
Inspector General, 10th August 1866.
C. B., 22nd March 1859.
C. S. I., 12th June 1866.

Served with the Ellichpore Force of His Highness the Nizam's Army ; Field service under Brigadier Twemlow in the cold season of 1841, and with the 2nd Nizam's Cavalry under Brigadier William Mayne against insurgent Rohillas in November 1851, and served as Staff Surgeon to the 1st Brigade, Central India Field Force, under Major General Sir Hugh Rose, K. C. B., during the whole of the campaign of 1857-58, and was present at the following actions:—engagement with the enemy before Dhar; Cavalry action at Chickliah ; siege of Dhar ; operations at Mundesore on the 21st, 22nd, 23rd, and 24th November 1857 ; siege of the Fort of Chanderee from the 6th March till the final assault on the 17th March 1858 ; general action at the Betwali on the 1st April 1858 ; the assault of the Fort of Jhansie, 3rd April, and subsequent operations ; the taking of Koonch, 7th May 1858 ; the engagement at Goalowlee, 23rd May 1858 ; capture of Calpee, 22nd May 1858 ; engagement at Berar, 16th June 1858, and subsequent attack on Gwalior ; with pursuing column under General Napier, and engagement at Jawrah, Alipore ; served as Staff Surgeon to Berar Field Force under Brigadier W. Hill, Commanding Hyderabad Contingent, from November 1858 to March 1859 ; present at the engagement of Chichumbah on the 15th January 1859—Medal and Clasp for Central India.

No. 395 *of* 1870.—The following promotion is made in the under-mentioned Corps of the Native Army :—

2nd Bengal Cavalry.

Ressaldar Golam Hussun Khan, to be Ressaldar Major, from 1st May 1869, *vice* Moortuza Khan, invalided.

No. 396 *of* 1870.—The under-mentioned Officer has reported his departure for Europe on the date specified :—

Major (Brevet Lieutenant-Colonel) C. C. Johnson, of the Bengal Staff Corps, G. G. O. No. 14 of 1870,—per *Sumatra*, 12th March 1870.

No. 397 *of* 1870.—His Excellency the Governor General in Council is pleased to notify that the arrangements for the conduct of business in the Military Department as laid down in the Government General Orders noted in the margin, will again have effect during the absence, this season, of His Excellency and the Council from the Presidency :—

No. 338 of the 15th April 1864.
„ 519 of the 10th May 1869.

Colonel H. K. Burne, Deputy Secretary, will officiate as Secretary to the Government of India in the Military Department at the Presidency.

Lieutenant-Colonel A. B. Johnson, Officiating 1st Assistant Secretary, will officiate as Deputy Secretary.

No. 398 *of* 1870.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 61, dated 3rd March 1870, are published for general information:—

"1. I have to inform your Government that Her Majesty has approved of the appointment of Major General W. M. S. McMurdo, C. B., to the Staff of the Army in India.

"2. With reference to my despatch No. 23 of 27th January last, it will rest with your Government to indicate the Presidency in which this Officer is to be employed."

With reference to the foregoing, His Excellency the Governor General in Council is pleased to post Major General McMurdo, C. B., to the Bengal Presidency.

No. 399 *of* 1870.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Justin Charles Ross, of the Royal Engineers, Executive Engineer, Futtehgurh Branch, Ganges Canal, Department of Public Works, North-Western Provinces,—for twenty months, under the Regulations of 1868, embarking at Bombay.

No. 400 *of* 1870.—In continuation of G. G. O No. 121 of 29th January 1869, authorizing the issue of Ordnance stores for the instruction of Batteries of Royal Artillery, the Right Hon'ble the Governor General in Council is pleased to direct the addition to List I, Table B, of the following sets of rollers as the proportion to be allowed to one or more Garrison Batteries for moving heavy ordnance, the rollers being concave or slightly hollowed out in the middle to about the depth of a quarter of an inch (*vide* Part V, Article I, Manual of Artillery Exercises, Edition 1860, Heavy Ordnance).

Rollers, wooden, to be issued in sets of three each—

1 set	or 3	Rollers	6	feet long	10 inches in diameter fitted with grummets.
1 „	„ 3	„	3 to 4	„ „	7½ inches in diameter.
1 „	„ 3	„	3	„ „	
2 „	„ 6	„	2½	„ „	5 inches in diameter.
2 „	„ 6	„	2	„ „	
2 „	„ 6	„	20	inches long	
2 „	„ 6	„	14	„ „	

No. 401 *of* 1870.—The Governor General in Council is pleased to authorize the articles noted below being allowed at the expense of the State to Mounted Troops in India from the 1st April 1870.

These articles will be supplied by the Ordnance Department in the following proportions and for the periods stated:—

Scissors.—One pair for each horse to last 5 years.

Water Sponges.—One annually for each horse, in the proportion of 1 lb. of sponge for every 12 horses.

Spurs.—One pair for each man to last 5 years.

Pickers with turn-screws attached.—One for each horse to last 3 years.

These stores will be required to be made good if lost or destroyed before the prescribed periods of duration.

Compensation will not be allowed for any article when not required to be issued in kind.

This order is applicable to the three Presidencies.

No. 402 *of* 1870.—The following temporary promotions are made in the Commissioned Grades of the Army Commissariat Department:—

Major J. A. M. Biggs, Sub-Assistant Commissary General, 1st Class, to officiate as Deputy Assistant Commissary General, 2nd Class, and Lieutenant H. J. Barton, Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 1st Class,—from 17th March 1870, during the absence on sick leave to Europe of Major R. S. Graves, Officiating Deputy Assistant Commissary General, 2nd Class, or until further orders.

No. 403 *of* 1870.—The under-mentioned Officer has reported his return from England:—

Captain C. Hayter, of the Madras Staff Corps, Assistant Commissioner, 3rd Grade, Durrang, Bengal,—date of arrival at Fort William, 30th March 1870.

No. 404 *of* 1870.—Captain Charles Hunter, of the Royal Artillery, 3rd Class Commissary of Ordnance, is allowed leave of absence for one month from the 1st April 1870, or from the date on which he may be relieved of his duties, to visit Bombay, with permission to proceed thence to Europe on furlough on private affairs for two years, under the Regulations of 1868.

No. 405 *of* 1870.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 1 *A, dated* 25*th February* 1870.—Directing Surgeon H. Crocker, M. D., 4th Infantry Hyderabad Contingent, returned from furlough to Europe, to join the head quarters of his Regiment on duty at Akola, and Assistant Surgeon H. Hyde, of the Madras Medical Establishment, to continue at Ellichpore in medical charge of the troops at the station, until relieved by Surgeon Crocker, M. D., when he will proceed to Hingolie and relieve Assistant Surgeon L. C. Nanney of the officiating medical charge of the 6th Infantry Hyderabad Contingent.

The 5*th April* 1870.

No. 406 *of* 1870.—The under-mentioned Officers of the Bengal Staff Corps having completed twelve years' service, are promoted to the rank of Captain, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Lieutenants Archibald Dunstaffnage Campbell and James William Abbot Michell, 4th April 1870.

No. 407 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments :—

PUNJAB FRONTIER FORCE,—3*rd Sikh Infantry.*

Captain C. J. Griffiths, 1st Wing Subaltern and Officiating Wing Officer, to officiate as 2nd in Command and Wing Officer, in addition to his duties as Wing Subaltern, *vice* Major F. T. Bainbridge, appointed officiating 2nd in Command and Wing Officer, 4th Punjab Infantry, and during the period Captain B. R. Chambers may officiate as Commandant of the 3rd Sikh Infantry, or until further orders.

2*nd Punjab Infantry.*

Lieutenant (Brevet Captain) W. S. Nugent, Adjutant, to officiate as Wing Officer *vice* Captain A. P. Broome, transferred to the 1st Punjab Infantry, and during the period Captain N. J. Jones may officiate as 2nd in Command and Wing Officer, or until further orders.

No. 408 *of* 1870.—The following order issued by the Government of Bombay is confirmed :—

No. 192, *dated* 16*th March* 1870.—Granting furlough to Europe (medical certificate to the under-mentioned Officers :—

Major (Brevet Lieutenant-Colonel) John Francis Stafford, of the Bengal Staff Corps, Commandant, 19th (Punjab) Regiment of Native Infantry; Major John Angelo, of the Bengal Staff Corps, 2nd Squadron Officer, 15th Bengal Cavalry and Captains Charles Herbert Bergman, of the late 60th Regiment Native Infantry, and Christopher Garsia, of the Bengal Staff Corps,—for two years each, under the Regulations of 1868.

No. 409 *of* 1870.—The under-mentioned Officers have reported their departure for Europe on the date specified :—

Lieutenant-Colonel (Brevet Colonel) C. F. M. Mundy, of the Bengal Staff Corps G. G. O. No. 207 of 1870; Lieutenant-Colonel J. Wedderburn, of the Bengal Staff Corps, G. G. O. No. 320 of 1870; Captain F. E. Wiggens, of the General List Infantry, G. G. O. No. 355 of 1870, and 2nd Class Veterinary Surgeon M. J. Marshall, of the Veterinary Department, G. G. O. No. 356 of 1870, per *Deccan* 29th March 1870.

No. 410 *of* 1870.—The services of Lieutenant S. E. Rolland, of the Madras Staff Corps Quarter Master, 26th Regiment Madras Native Infantry, are placed at the disposal of the Home Department.

No. 411 *of* 1870.—Under the authority of the Right Hon'ble the Secretary of State for India, His Excellency the Governor General in Council is pleased to notify that in future the

duties of Inspector of Artillery at the three Presidencies will be carried on by one Inspector of Artillery for all India, to whom a Brigade Major will be attached.

His Excellency in Council has been pleased to select Major General A. Huyshe, Royal Artillery, as the Inspector of Artillery, and Captain Sir W. Hamilton, *Bart.*, Royal Artillery, as the Brigade Major to be retained under the new arrangements.

These Officers are appointed to these posts respectively for the remainder of their present tour of Staff Service. The remaining appointments of Inspector and of Brigade Major will cease from the date of the receipt of this order at the Head Quarters of the Army of the three Presidencies respectively.

The Inspector of Artillery for India will reside ordinarily at the Head Quarters of the Commander-in-Chief in India, and will make periodical inspections of the Artillery in all three Presidencies under such instructions as he may from time to time receive from the Commander-in-Chief under the sanction of the Government of India.

No. 412 *of* 1870.—ADDENDUM.—In G. G. O. No. 209 of the 16th February 1870, appointing Lieutenant L. R. Battye to be 2nd Wing Subaltern, 5th Goorkha Regiment (the Hazara Goorkha Battalion), and to officiate as Quarter Master of that Corps, after the words "Quarter Master," insert the words *in addition to his other duties.*

Order Books to be corrected accordingly.

The 6th April 1870.

No. 413 *of* 1870.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 56 *of the 26th March* 1870.—Granting one month's leave of absence, from the 1st April 1870 or date of departure, to Lieutenant-Colonel H. C. Dowker, Commandant, 3rd Cavalry, Hyderabad Contingent, preparatory to applying for sick leave to Europe.

No. 414 *of* 1870.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Assistant Surgeon Edward Ambrose Fitzgerald, of the Medical Department, for two years, under the Regulations of 1868, embarking at Bombay.

No. 415 *of* 1870.—The following orders issued by the Government of Bombay are confirmed :—

No. 212 *of the 23rd March* 1870.—Granting furlough to Europe on medical certificate to the under-mentioned Officers :—

Lieutenant-Colonel (Brevet Colonel) George Whittle Mackenzie Hall, of the Bengal Staff Corps, Commandant, 3rd Bengal Cavalry, and Lieutenant Hervey Ekins Ryves, of the Bengal Staff Corps, 3rd Squadron Officer, 13th Bengal Cavalry (Lancers),—for two years, under the Regulations of 1868.

No. 215 *of the 24th March* 1870.—Major General William Fergusson Beatson, of Infantry, Commanding the Sirhind Division,—for six months, under the Regulations of 1854.

No. 416 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments :—

HYDERABAD CONTINGENT,—*2nd Cavalry.*

Lieutenant A. C. Talbot, Squadron Subaltern, 4th Cavalry, to be Squadron Subaltern, *vice* Captain G. B. Farrington, appointed 2nd in Command of the 1st Cavalry.

4th Cavalry.

Lieutenant N. Powlett, who was appointed by G. O. No. 379 of 30th ultimo, Squadron Subaltern, 2nd Cavalry, to be Squadron Subaltern, *vice* Lieutenant A. C. Talbot.

No. 417 *of* 1870.—The under-mentioned Out-pensioners of the Royal Hospital at Chelsea, having been permitted to reside and draw their stipends in India, payment of pension is to be made and charged accordingly :—

Sergeant Major William Quale Foster, late of the 22nd Brigade, Royal Artillery,—rate of pension per diem, 2*s.* 6*d.* (two shillings and six pence), from the date he ceases to receive regimental pay or allowance.

Bombardier John O'Connor, late of the 25th Brigade, Royal Artillery,—rate of pension per diem, 1*s.* (one shilling), from the date he ceases to receive regimental pay or allowance.

Gunner George Shea, late of the 25th Brigade, Royal Artillery,—rate of pension per diem, 1*s.* (one shilling), from the date he ceases to receive regimental pay or allowance.

Private James Gaitely, late of the 93rd Regiment of Foot,—rate of pension per diem, 8*d.* (eight pence), from the date he ceases to receive regimental pay or allowance.

No. 418 *of* 1870.—The following extract from the *London Gazette* of the 8th March 1870, page 1632, is published for general information :—

INDIA OFFICE;

5*th March* 1870.

Medical Officers.

The following appointments and promotions in Her Majesty's Indian Medical Service (which have not previously been announced in the *London Gazette*), are hereby made :—

BENGAL,—*To be Principal Inspectors General.*

John McClelland. Dated 25th April 1862.

Henry Alexander Bruce, M. D. Dated 24th November 1865.

To be Inspectors General.

Henry Alexander Bruce, M. D. Dated 25th April 1862.

William Abbott Green (Honorary Surgeon to Her Majesty). Dated 31st March 1864.

John Murray, M. D. Dated 24th November 1865.

To be Deputy Inspectors General.

John Murray, M. D. Dated 30th July 1858.
James Anderson, M. D. Dated 21st May 1859.
John Campbell Brown, C. B. (Honorary Surgeon to Her Majesty). Dated 1st December 1859.
Francis Anderson, M. D. Dated 16th December 1861.
George Schuyler Cardew. Dated 25th April 1862.
James Alexander Dunbar, M. D. Dated 6th August 1862.
James Alexander Guise. Dated 27th May 1863.
John Macintire. Dated 10th June 1863.
Duncan McRae. Dated 19th September 1863.
Robert Bancroft Kinsey, F. R. C. S. Dated 17th December 1863.
Edward Hare. Dated 23rd March 1864.
James Henry Butler, F. R. C. S. Dated 31st October 1864.
George Harper. Dated 2nd April 1865.
John Macpherson, M. D. Dated 3rd June 1865.
Alfred Howorth Cheke. Dated 1st August 1865.
John Wilkie, M. D. Dated 3rd September 1865.
John Naismith, M. D. Dated 24th November 1865.
John Bowhill, M. D. Dated 1st January 1866.
Charles Bonnar Chalmers. Dated 20th March 1866.
William Keates. Dated 23rd December 1866.
John Sutherland. Dated 23rd December 1866.
George Edward Morton, M. D. Dated 18th January 1867.
Edward Brouncker Thring. Dated 26th January 1867.
Charles Lindsay Cox, F. R. C. S. Dated 22nd June 1867.
Daniell James O'Callaghan. Dated 31st March 1868.
Charles Archer, M. D. Dated 6th June 1868.
George Saunders. Dated 20th July 1868.
Thomas Hastings, F. R. C. S. Dated 21st December 1868.
Hugh Martin Macpherson. Dated 31st March 1869.
John Fullarton Beatson, M. D. Dated 20th April 1869.

No. 419 *of* 1870.—The following promotions and alterations of rank are made subject to Her Majesty's approval :—

PROMOTIONS.

CORPS.	RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
Infantry ...	Lieutenant-Colonel (Brevet Colonel) Frederick Maitland.	Colonel ...	26th March 1870.	Colonel (Major General) G. Burney, deceased.
Infantry ...	Major O. L. Smith (Staff Corps)	Lieut.-Col.		
Cadre of the late 48th N. I.	Captain (Major in Staff Corps) R. Ouseley.	Major ...		
Infantry ...	Major (Lieutenant-Colonel in Staff Corps) B. H. Baugh.	Lieut.-Col.	26th March 1870.	Lieutenant-Colonel (Major in Staff Corps) O. L. Smith, removed from the list of Regimental Lieutenant-Colonels.
Cadre of the late 34th N. I.	Captain (Major in Staff Corps) A. C. Bunbury.	Major ..		
General List, Infantry.	Lieutenant J. Butler (Staff Corps).	Captain ..		
Infantry ..	Major G. J. Reeves (Staff Corps)	Lieut.-Col.	26th March 1870.	Lieutenant-Colonel B. H. Baugh, Staff Corps, removed from the list of Regimental Lieutenant-Colonels.
Cadre of the late 50th N. I.	Captain (Major in Staff Corps) H. V. Mathias.	Major ...		
General List, Infantry.	Lieutenant Walter Morland Story.	Captain ...		
Infantry	Major (Captain in Staff Corps) H. S. V. Fisher.	Lieut.-Col.	26th March 1870.	Lieutenant-Colonel (Major in Staff Corps) G. J. Reeves, removed from the list of Regimental Lieutenant-Colonels.
Cadre of the late 30th N. I.	Captain H. L. Hawkins (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant Edward Evans Grigg.	Captain ...		
Infantry	Major W. Carnell (Staff Corps)	Lieut.-Col.	26th March 1870.	Lieutenant-Colonel (Captain in Staff Corps) H. S. V. Fisher, removed from the list of Regimental Lieutenant-Colonels.
Cadre of the late 3rd E. R.	Captain (Major in Staff Corps) F. J. Stephenson.	Major ...		
General List, Infantry.	Lieutenant E. Z. Thornton, 104th Foot.	Captain ...		
Infantry ...	Major M. J. White (Staff Corps).	Lieut.-Col.	26th March 1870.	Lieutenant-Colonel (Major in Staff Corps) W. Carnell, removed from the list of Regimental Lieutenant-Colonels.
Cadre of the late 26th N. I.	Captain (Brevet Lieutenant-Colonel) (Major in Staff Corps) G. A. Williams.	Major ...		
General List, Infantry.	Lieutenant James Murphy Tulloch.	Captain ...		
Infantry ...	Major T. F. Forster (Staff Corps).	Lieut.-Col. ..	26th March 1870.	Lieutenant-Colonel (Major in Staff Corps) M. J. White, removed from the list of Regimental Lieutenant-Colonels.
Cadre of the late 39th N. I.	Captain (Major in Staff Corps) F. M. H. Forbes.	Major		
General List, Infantry.	Lieutenant Charles Ransford ..	Captain ...		
Infantry ...	Major Roberts William Elton. .	Lieut.-Col. ..	26th March 1870.	Lieutenant-Colonel (Major in Staff Corps) T. F. Forster, removed from the list of Regimental Lieutenant-Colonels.
Cadre of the late 74th N. I.	Captain R. H. Osborn (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant George MacCall ...	Captain ...		
General List, Infantry.	Lieutenant John Richard Breeks Atkinson.	Captain ..	29th March 1870.	Captain (Major in Staff Corps) R. W. Glasse, Cadre of the late 14th Native Infantry, retired.

ALTERATIONS OF RANK.

CORPS.	RANK AND NAMES.	TO RANK FROM	IN WHOSE ROOM.
Infantry ...	Colonel William Philip Hampton ...	1st March 1870.	Colonel (Lieutenant General) F. G. Lister, deceased.
Infantry ...	Lieutenant-Colonel Ralph Bristow Dundas.		
Cadre of the late 38th N. I.	Major (Captain in Staff Corps) M. M. Procter.		
General List, Infantry.	Captain E. Molloy (Staff Corps) . .		
General List, Infantry.	Captain William More Molyneux ...	10th March 1870.	Captain J. Stevenson (Staff Corps), Cadre of the late 33rd Native Infantry, placed on the Retired List.
General List, Infantry.	Captain Ralph Anstruther Price ...	26th March 1870.	Captain (Major in Staff Corps) R. Ouseley, Cadre of the late 48th Native Infantry, promoted.

No. 420 *of* 1870.—The following promotions and alterations of ranks are made subject to Her Majesty's approval:—

BREVET—PROMOTIONS.

RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN SUCCESSION TO
Major Francis Dawson, Madras Staff Corps ...	Lieut.-Colonel ...	1st March 1870 ...	Lieutenant General F. G. Lister, Bengal Infantry, deceased.
Captain C. Vanrenen Conway-Gordon, Bengal Staff Corps	Major ...		
Major Harry Hammon Lyster, v c., Bengal Staff Corps . .	Lieut.-Colonel ...	26th March 1870 ..	Major General G Burney, Bengal Infantry, deceased.
Captain Malcolm Bandinel Sabin Lloyd, Madras Staff Corps ...	Major ...		

ALTERATIONS OF RANK.

RANK AND NAMES	TO RANK FROM	IN SUCCESSION TO
Lieutenant-Colonel William Barber, Madras Infantry	22nd February 1870	General C. B James, Bombay Infantry, deceased.
Major Hugh Gordon Thomson, Madras Staff Corps	22nd February 1870	

No. 421 *of* 1870.—The services of Apothecary W. M. Mitchell, of the Subordinate Medical Department, attached to the Staff Dispensary at Simla, are placed at the disposal of the Government of Bengal, with effect from the 11th March 1870.

No. 422 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE,—*3rd Sikh Infantry.*

Assistant Surgeon J. MacGregor, attached to the 3rd Punjab Infantry, to the medical charge.

No. 423 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE,—*4th Punjab Infantry.*

Major F. T. Bainbridge, Wing Officer 3rd Sikh Infantry, and Officiating 2nd in Command and Wing Officer, to officiate as Commandant, during the absence on furlough of Lieutenant-Colonel J. Cockburn-Hood, or until further orders.

No. 424 *of* 1870.—The promotion of Hospital Apprentice J. T. Coyle to the grade of Assistant Apothecary, notified in Government General Order No. 1191, dated 1st December 1869, is cancelled, and his name will accordingly be borne in the List of the Subordinate Medical Department next below that of Hospital Apprentice J. Farrell.

No. 425 *of* 1870.—The following promotions and alteration of rank are made in the Subordinate Medical Department:—

PROMOTIONS.

RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN SUCCESSION TO
Passed Hospital Apprentice Alfred D'Silva ...	Asst Apothy. ...	20th Dec. 1869	Asst. Apothy. G. T. Leopold, promoted.
1st Class Apothecary John Reilly ...	Senior Apothy.	18th Mar 1870	Senior Apothy. J. Gibson, deceased.
Assistant Apothecary Thomas Morley ..	Apothecary ...		
Passed Hospital Apprentice Henry D'Lacy ...	Asst. Apothy. ...		
Passed Hospital Apprentice Lazarus Offerman	Asst. Apothy. ...	23rd March 1870	Assistant Apothecary D. Dunn, deceased.

ALTERATION OF RANK.

RANK AND NAME	TO RANK FROM.	IN SUCCESSION TO.
Assistant Apothecary Isaac Burnett	1st December 1869 ...	To complete the Establishment and in room of Coyle.

Memo.—Supernumerary Apothecary John Fitzpatrick is brought on the Establishment of Apothecaries in the room of 1st Class Apothecary J. Reilly, promoted.

The 7th April 1870.

No. 426 *of* 1870.—The under-mentioned Officer is allowed furlough to Europe (Medical Certificate) :—

Lieutenant-Colonel (Brevet Colonel) Goodricke Armstrong Fisher, of the Bengal Staff Corps, Commandant, 5th Regiment of Native Infantry,—for twenty months, under the Regulations of 1868.

No. 427 *of* 1870.—The under-mentioned Officer is allowed furlough to Europe on Medical Certificate :—

Assistant Surgeon Henry Black Purves, of the Medical Department,—for twenty months, under the Regulations of 1868.

H. W. NORMAN, *Major General,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 2nd April 1870.

No 133—Statement of the Monthly Accounts received in the Office of the Accountant General, Public Works Department, up to the 31st March 1870 :—

No.	ACCOUNTING OFFICES.	LAST MONTH FOR WHICH RECEIVED.	DATE OF RECEIPT.
1	Controller, Hyderabad	February 1870...	29th Mar. 1870.
2	Do., ditto for the Berars	January " ..	8th "
3	Do., Bombay	" ...	15th "
4	Do., Mysore for Coorg	"	15th "
5	Do., Central Provinces...	" ...	18th "
6	Do., British Burmah	" ...	21st "
7	Do., Oudh	" ...	21st "
8	Do., British Burmah for Port Blair	" ..	21st "
9	Do., Mysore	" ...	22nd "
10	Do., Bengal	" ...	23rd "
11	Do., N. W. Provinces	" .	23rd "
12	Do., Madras	" ...	25th "
13	Do., Punjab	" ...	25th "
14	Do., Rajpootana*	December 1869...	10th "
15	Do., Central India*	November " ...	31st Jan. "

* These Offices have been in course of transfer during the month from Meerut to Ajmere and Lahore Hence the delay

R. STRACHEY, *Colonel, R. E.,*
Offg. Secretary to the Govt. of India.

No. 134.—The following Notification in the Financial Department is republished for information and guidance in the Public Works Department :—

No. 1795.

Fort William, the 14th March 1870.

Read—

The orders of this Department, Nos. 517 and 3272, dated respectively the 22nd January and 25th November 1868, authorizing the grant of compassionate allowance to Government servants in inferior grades who may be thrown out of employment on reduction of establishment after completing thirty years' service, or pronounced by competent medical authority to be unfit for further work after a service of thirty-five years.

RESOLUTION.—The Governor General in Council observes that the compassionate allowance prescribed in the above mentioned order being fixed at Rs. 4 a month as the *maximum*, it is not intended that that amount should be assigned in all cases. Grants within the maximum however should be made on some fixed principle, and the claims of the majority being of an ordinary nature, His Excellency in Council thinks that, in such cases, it will be sufficient to assign an allowance of not more than one-half of pay. Accordingly the Governor General in Council is pleased to rule that ordinarily the grant of compassionate allowance under the orders of 22nd January and 25th November 1868 shall not, within the maximum of Rs. 4 a month, exceed one-half of the pay in substantive post last held by the servant. Cases which may seem to merit more than the ordinary indulgence should be referred by the Local Government or Administration concerned to the Government of India for consideration and orders.

Ordered, that the foregoing Resolution be published in the *Gazette of India*, and that copies thereof be furnished to the several Departments of the Government of India, the various Local Governments and Administrations, the Director General of the Post Office of India, the Mint Master, Calcutta, the Head Commissioner of Paper Currency, the Comptroller General of Accounts, the several Accountants General, and the several Deputy Accountants General in independent charge.

The 4th April 1870.

No. 135.—Mr. W. C. Colquhoun, Accountant, 4th Grade, British Burmah, is dismissed from the Public Works Department.

No. 136.—The following Non-Commissioned Officers of the Royal Engineers are appointed to the Public Works Department as Overseers of the 1st Grade and posted to the Punjab :—

Corporals D. McCarthy, G. Martindale, G. Shaw, and J. Delaney.

The 5th April 1870.

No. 137.—The following Notification in the Financial Department is re-published for information and guidance in the Public Works Department :—

No. 1814.

Fort William, the 14th March 1870.

The Governor General in Council is pleased to lay down the following rules to meet the cases of Officers in the Civil Department who overstay subsidiary or preparatory leave prefixed to furlough or special leave on private affairs out of India :—

If an Officer overstay his subsidiary or preparatory leave by a period not exceeding thirty days, he shall have the option of forfeiting all salary during the period of such overstay, or of cancelling the subsidiary or preparatory leave and reckoning his furlough or other leave to which the subsidiary or preparatory leave is prefixed from the date of quitting his office, but if the period of overstay exceed thirty days, such option shall not be granted, and the furlough or other leave shall be held to have commenced from the date of the Officer quitting his office, and the subsidiary leave shall be cancelled.

In case the Officer is not entitled to the furlough or other leave on the date of quitting his office, a special report must be made to Government.

These orders shall be held to apply to preparatory leave under the rules for the Uncovenanted Service.

The 7th April 1870.

No. 138.—Baboo Greeja Bhoosun Mookerjea is appointed to the Public Works Department as an Accountant of the 3rd Grade and posted to Oudh.

Baboo Troylocknath Haldar is appointed to the Public Works Department as an Accountant of the 4th Grade, on probation, and posted to Oudh.

No. 139.—Mr. W. C. Owen, Assistant Engineer, 2nd Grade, Rajpootana, is allowed twelve months' leave of absence on medical certificate, with effect from the 19th March 1870.

No. 140.—During the absence of the Governor General in Council from the Presidency, the Officiating Secretary to the Government of India in the Military Department will have charge of that portion of the Office of the Government of India in the Public Works Department which is left at the Presidency.

No. 141.—Mr. A. Nielly is appointed to the Public Works Department as an Assistant Engineer of the 3rd Grade, on probation, and posted to the Punjab.

No. 142.—Mr. R. H. Trotter, Controller of Public Works Accounts, 4th Class, Oudh, is transferred to the Central Provinces, with officiating rank as Controller, 3rd Class, *vice* Major Prior, about to proceed on furlough.

Major Prior is transferred to Oudh.

Mr. E. Morton, Deputy Controller, Public Works Accounts, Punjab, is appointed to officiate as Controller, 5th Class, Oudh, during the absence of Major Prior on furlough, or until further orders.

Mr. T. Wood, Assistant Controller, Public Works Accounts, Bengal, is promoted to the 1st Grade, with effect from 1st March 1870.

Lieutenant E. M. Larminie, R.E., whose services have been placed at the disposal of this Department by the Home Department, is appointed an Assistant Engineer, 1st Grade, and to officiate as Assistant Controller, 1st Grade, Public Works Accounts, Punjab.

W. A. CROMMELIN, *Colonel, R.E.,*
for *Offg. Secy. to the Govt. of India.*

No. 143.—Mr. J. R. Bell, Assistant Engineer, 1st Grade, is transferred from Madras to Hyderabad.

No. 144.—Mr. C. J. Campbell, Superintending Engineer, 2nd Class, 2nd Grade, is transferred from Central Provinces to Central India to take charge of the Indore Railway Survey.

No. 145.—Mr. J. P. Doyle, Executive Engineer, 2nd Grade, is transferred from British Burmah to Central India.

Lieutenant H. J. Nuthall, Executive Engineer, 4th Grade, is transferred temporarily from the Central Provinces to Central India for service on the Indore Railway Survey.

No. 146.—Mr. A. Grant, Superintending Engineer, is appointed to officiate as Chief Engineer, 3rd Class, Punjab Northern (State) Railway, during the absence of Mr. Lee Smith, or until further orders.

No. 147.—Captain J. G. Lindsay, Officiating Deputy Consulting Engineer for Railways, is transferred from Madras to Mysore as Executive Engineer, 1st Grade.

No. 148.—Mr. C. F. Lindsay, Sub-Engineer, 2nd Grade, Port Blair, is allowed privilege leave for one month and six days, with effect from the 1st April 1870.

The 8th April 1870.

No. 149.—Mr. C. F. Lindsay, Sub-Engineer, 2nd Grade, is transferred from Port Blair to British Burmah.

A. B. SAMPSON,
for *Offg. Secy. to the Govt. of India.*

REVENUE.

(FOREST).

The 2nd April 1870.

No. 5*F.*—Mr H. H. Davis is appointed an Assistant Conservator of Forests, 3rd Grade, in the Bengal Presidency, with effect from the 1st January 1870.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secretary to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, APRIL 9, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

GAZETTE OF INDIA.

NOTIFICATION.

Calcutta, the 8th April 1870.

The Viceroy and Members of the Government of India having left the Presidency for Simla, it is hereby notified that, on and after the 9th April, and until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the Gazette should be addressed to the Superintendent, *Gazette of India*, Simla.

Remittances should be sent to the Calcutta Office, No. 8, Hastings Street.

HIGH COURT.

NOTIFICATION.

Calcutta, the 30th March 1870.

The Hon'ble the Chief Justice has declared that the Taxing Officer of the High Court shall be the Taxing Officer within the meaning of the 1st paragraph of Section 5 of the Court Fees Act, 1870.

R. BELCHAMBERS,
Registrar.

TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Experimental Telegraph Offices, as under-mentioned, have been opened for the receipt and transmission of messages :—

Name of Telegraph Station.	Class.	Situation.	Date of Opening.
Dehra Dhoon...	3rd*	On the Roorkee and Mussoorie Road, Punjab ...	11th Feb. 1870.

* Opened from 10 A. M. to 5 P. M.

CALCUTTA,
The 26th March 1870.

In anticipation of the opening to the Public of the Cable of the British Indian Sub-marine Telegraph Company, the following instructions and Tariff of charges are published for general guidance :—

Messages intended for this route must contain in the preamble (official instructions) the words *viâ Suez*. These words will not be counted or charged for unless repeated in the body of the message.

The Indo-European working rules will be followed in dealing with these messages, and they can be sent at any hour without extra charge.

Rates for Telegrams of twenty words.

To all Telegraph Stations in	From					
	Bombay.		Stations west of Chittagong.		East of Chittagong and Ceylon.	
	Rs.	As.	Rs.	As.	Rs.	As.
Aden	15	0	18	12	20	12
Algeria	28	8	32	4	34	4
Austria	27	12	31	8	33	8
Baden	27	4	31	0	33	0
Barbary	24	0	27	12	29	12
Bavaria	27	4	31	0	33	0
Belgium	27	12	31	8	33	8
Corfu	27	12	31	8	33	8
Denmark	28	0	31	12	33	12
Egypt	20	0	23	12	25	12
France and Corsica	27	12	31	8	33	8
Germany, North	27	12	31	8	33	8
Gibraltar	29	0	32	12	34	12
Greece	28	0	31	12	33	12
Great Britain	30	0	33	12	35	12
Hungary	27	12	31	8	33	8
Hohenzollern	27	8	31	4	33	4
Holland	27	12	31	8	33	8
Italy	26	8	30	4	32	4
London	30	0	33	12	35	12
Luxembourg	28	0	31	12	33	12
Malta	25	4	29	0	31	0
Norway	29	0	32	12	34	12
Papal States	26	8	30	4	32	4
Portugal	30	12	34	8	36	8
Russia, Europe	29	12	33	8	35	8
„ on Caucasus	31	0	34	12	36	12
„ Asia, west of Tomsk ...	32	12	36	8	38	8
„ „ east of Tomsk ...	36	0	39	12	41	12
Servia	28	0	31	12	33	12
Spain	31	8	35	4	37	4
Sweden	28	12	32	8	34	8
Switzerland	27	0	30	12	32	12
Tunis	28	8	32	4	34	4
Turkey, Europe...	28	0	31	12	33	12
„ Asia, Seaports	29	12	33	8	35	8
„ „ Inland	31	4	35	0	37	0
United Principalities	28	0	31	12	33	12
Wurtemburg	27	8	31	4	33	4

Half the above rates for every additional ten words.

Special Tariff for Telegrams of ten words.

To all Telegraph Stations in	From Bombay. Rs.	As.	Stations west of Chittagong. Rs.	As.	East of Chittagong and Ceylon. Rs.	As.
Alexandria	13	8	15	12	17	12
Aden	10	0	12	4	14	4
Cairo	13	8	15	12	17	12
Great Britain and Ireland	20	0	22	4	24	4
Malta	17	0	19	4	21	4
Suez	13	8	15	12	17	12

D. G. ROBINSON, *Colonel, R.E.,*
Director General of Telegraphs in India.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 1st April 1870.

No. 32.—The services of Mr. J. E. P. Lincké, Assistant Surveyor, 3rd Grade, are placed at the disposal of the Public Works Department of the Government of India, from this date.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

No. 33.—*Transfers.*—Mr. W. Lane, Deputy Superintendent of Revenue Survey, 3rd Grade, from British, Burmah, and doing duty in this Office, to the 5th Division, Lower Provinces.

Mr. J. H. O'Donel, Deputy Superintendent of Revenue Survey, 1st Grade, from the 5th to the 1st Division, Lower Provinces, from the date on which he may be relieved by Mr. Lane.

Captain A. D. Butter, Officiating Deputy Superintendent of Revenue Survey, 3rd Grade, in charge of the 1st Division, Lower Provinces, being the junior Officer of that grade in the Lower Circle, will, on being relieved by Mr. O'Donel, proceed to the head quarters Office at the Presidency, on duty, until further orders.

D. C. VANRENEN, *Colonel, R.A.,*
for *Offg. Supdt. of Revenue Surveys, Lower Circle.*

The 6th April 1870.

No. 35.—*Transfer.*—Mr. H. T. Hanby, Assistant Revenue Surveyor, 2nd Grade, from the 1st Division, Oudh, to the 1st Division, North-Western Provinces.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt., Revenue Surveys, Upper Circle.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion: Under Assay.	Assayed.	Held on account of the Currency Department
	Rs.	Rs.	Rs.	Rs.	Rs.
March 28th, 1870 ...	..	1,24,723	16,384	4,83,599	73,30,717
" 29th, " ...	96,480	.	1,12,864	2,84,405	75,30,717
" 30th, " ...	.	13,013	99,691	49,112	77,80,717
" 31st, " ...	...		3,620	48,336	77,80,717
April 1st, " ...	.	...	99,691	48,682	77,80,717
" 2nd, " ...	2,27,164	...	3,25,458	48,671	77,80,717

CALCUTTA MINT,
The 4th April 1870.

H. HYDE, *Lieut.-Colonel,*
Mint Master.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned Students have passed the University Medical Examinations :—

SECOND M.B. EXAMINATION.

FIRST DIVISION.

Gupta, Bankavihári	...	...	Medical College.

SECOND L.M.S. EXAMINATION.

(UNDER THE NEW REGULATIONS.)

FIRST DIVISION.

In Alphabetical Order.

Datta, Krishnalál	...	...	Medical College.
Gupta, Rámkáli	...	...	Ditto.

SECOND DIVISION.

In Alphabetical Order.

Basu, Jadunáth	...	...	Medical College.
„ Khargeswar	...	...	Ditto.
Ráy, Mahimáchandra	...	...	Ditto.

FIRST M.B. EXAMINATION.

FIRST DIVISION.

Dás, Pramathanáth	...	...	Medical College.

SECOND DIVISION.

In Alphabetical Order.

Basu, Bihárilál	...	...	Medical College.
Bhattácharyya, Srináth	...	...	Ditto.
Mitra, Umeschandra	...	...	Ditto.

FIRST L.M.S. EXAMINATION.

(UNDER THE OLD REGULATIONS.)

FIRST DIVISION.

Sáhá, Brajanáth	...	...	Medical College.

(UNDER THE NEW REGULATIONS)

In Alphabetical Order.

Bandyopádhyáy, Harakánta	...	...	Medical College.
„ Sivchandra	...	...	Ditto.
„ Nandalál	...	...	Ditto.
Basák, Sonátan	...	...	Ditto.
Basu, Aghornáth	...	...	Ditto.
„ Chandrakánta	...	...	Ditto.
„ Hirálál	...	...	Ditto.
„ Jádav Chandra	...	...	Ditto.
„ Trailokyanáth	...	...	Ditto.
Bhar, Girischandra	...	...	Ditto.
Chattopádhyáy, Bhuvanmohan	...	...	Ditto.
„ Nilkánta	...	...	Ditto.
Chaudhuri, Bijáygovinda	...	...	Ditto.
Dás, Binadvihári	...	...	Ditto.
„ Háránchandra	...	...	Ditto.
Datta, Gaurmohan	...	...	Ditto.
„ Govardhan	...	...	Ditto.
„ Haralál	...	...	Ditto.
De, Háránchandra	...	...	Ditto.
„ Káláchand	...	...	Ditto.
„ Upendranáth	...	...	Ditto.
Ghosh, Binadvihári	...	...	Ditto.
„ Novinchandra	...	...	Ditto.
„ Ratikánta	...	...	Ditto.
Háldár, Nidhulál	...	...	Ditto.
Khan, Akbar	...	...	Ditto.
Mallik, Jogendranáth	...	...	Ditto.
Pál, Bihárilál	...	...	Ditto.
Ráy, Gopálchandra	...	...	Ditto.
„ Rádhánáth	...	...	Ditto.
Sarkár, Nilmani	...	...	Ditto.
„ Sureschandra	...	...	Ditto.
Sen, Abhaykumár	...	...	Ditto.
„ Durgádás	...	...	Ditto.
„ Dwárkánáth	...	...	Ditto.
„ Jádavkrishna	...	...	Ditto.
„ Krishnadás	...	...	Ditto.
„ Mathurnáth	...	...	Ditto.
„ Rákhálchandra	...	...	Ditto.
Set, Rajaninath	...	...	Ditto.
Sinha, Durgácharan	...	...	Ditto.

CALCUTTA UNIVERSITY,
The 29th March 1870.

J. SUTCLIFFE,
Registrar.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st March 1870.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 per cent. Loans of 1824-25.	4 per cent. Loans of 1828-29	4 per cent. Loans of 1832-33.	4 per cent. Loans of 1835-36	4 per cent. Loans of 1842-43.	4 per cent. Loans of 1854-55.	4 per cent. Loans Transfer of 1865.	4½ per cent. of 1856-57.	4½ per cent. Transfer Loan dated 15th July 1870.	5 per cent. P W of 1854-55.	5 per cent. of 1856-57.	5½ per cent. Loan of 1859-60.	5 per cent. Debentures for 2 years. Repayable Jan. 1869.	5 per cent. Debentures for 2 years. 4½ per cent. Transfer Loan.	5 per cent. Debentures for 3 years. Repayable Jan 1870.	5 per cent. Debentures for 3 years. 4½ per cent. Transfer Loan.	5 per cent. Debentures for 5 years. Repayable June 1872	5 per cent. Debentures for 10 years. Repayable June 1877.	5 per cent. Debentures for 15 years. Repayable June 1882.	TOTAL AMOUNT.
Balance of 15th Mar. 1870	53,100	34,133	2,346	21,51,680	40,35,700	1,51,66,900	1,24,19,300	1,47,90,300	14,500	12,500	52,17,300	5,57,33,000	3,85,45,600	...	60,000	2,47,000	9,50,000	31,04,000	29,61,000	33,92,000	15,88,90,359
Add— Amount enfaced at Madras between 16th and 31st Mar. 1870	...	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...	...	...	...	...
Amount enfaced at Bombay between 16th and 31st Mar 1870	...	...	...	...	...	66,000	69,000	74,000	...	...	..	4,68,100	.	—	...	...	...	...	...	...	6,77,100
Amount enfaced at Calcutta between 16th and 31st Mar 1870	...	...	...	...	4,000	59,500	43,700	5,96,300	London List.	68,100 19,80,000	2,000	88,500	60,500	...	...	...	...	...	...	2,000	29,03,600
TOTAL ...	53,100	34,133	2,346	21,51,680	40,39,700	1,52,92,400	1,25,32,000	1,54,59,600	14,500	20,60,600	52,19,300	5,62,89,600	3,86,06,100	...	60,000	2,47,000	9,50,000	31,04,000	29,61,000	33,94,000	16,24,71,059
Deduct— Amount written off in the London Registers ..	...	...	...	8,640	1,500	1,500	1,52,300	55,500	..	.	20,68,700	1,06,900	71,700	...	..	...	..	...	1,000	...	24,67,740
Balance on 31st Mar. 1870	53,100	34,133	2,346	21,43,040	40,38,200	1,52,90,900	1,23,79,700	1,54,04,100	14,500	20,60,600	31,50,600	5,61,82,700	3,85,34,400	...	60,000	2,47,000	9,50,000	31,04,000	29,60,000	33,94,000	16,00,03,319

NOTE —From 9th June 1867 to 31st Jan. 1870 enfaced from India 741 lakhs; re-transferred from London 467 lakhs
" 1st Feb. 1870 to 15th Feb. " " " 10 " " " 11 "
" 16th " " to 28th " " " " 13 " " " 13 "
" 1st March " to 15th March " " " 9 " " " 10 "
" 16th " " to 31st " " " " 16 " " " 5 "

799 lakhs. 506 lakhs.
506 "
Balance against India ... 283 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
Calcutta, the 4th April 1870.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 5th April 1870.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,73,226	14	5
	Rs. A. P.			
General Treasury Balance at Head Office ...	83,62,162 5 4	1,99,03,270	9	3
Ditto ditto at Branches ...	1,15,41,108 3 11			
Other deposits at Head Office and Branches...		2,75,54,723	1	11
Bank Post Bills, &c.		18,75,076	9	8
Sundries		7,24,115	0	0
TOTAL ...		7,36,30,412	3	3

ASSETS.		Rs.	A.	P.
Government Securities		89,99,147	8	0
Loans on Government Securities at Head Office and Branches ...		54,15,967	9	8
Accounts of Credit on ditto ditto ditto ...		18,95,650	6	9
Mercantile Bills discounted at ditto ditto ...		2,28,54,202	9	5
Dead Stock		11,17,313	10	8
Stamps		14,091	10	0
Balances with other Banks		9,31,035	11	2
Sundries		93,521	1	0
		4,13,20,930	2	8
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,05,35,032 7 9	3,23,09,482	0	7
Ditto ditto at Branches ...	2,17,74,449 8 10			
TOTAL ...		7,36,30,412	3	3

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

ADMINISTRATOR GENERAL'S OFFICE.

NOTICE.

Admitted claims against the under-mentioned Estates are payable on Tuesdays and Fridays as usual:—

ESTATES.	Claims or Dividends.	Rates of Dividend per Rupee.
Birkmyre, James, late of the Bengal Civil Service and Assistant Commissioner of Cachar.	1st Dividend ...	At 7*as.* 3¾*p.*
Caley, H. F., Major General, late H. M.'s Bengal Army ...	2nd Dividend ..	At 10*as.* 27·32*p.*
* Chalmers, William G., Captain, late of the Bengal Staff Corps ...	Claims ...	In full.
Cain, Augustus, late a Fireman in the Service of the East Indian Railway Company.	1st Dividend ..	At 5*as.* 11¼*p.*
* Duncan, Mary Ann, Mrs., widow of the late Conductor James Duncan.	Claims ...	In full.
Graham, William A., late Deputy Manager of the Delhi and London Bank, Limited.	1st Dividend ...	At 3*as.* 9¼*p.*
Mapleton, F. M. M., Lieutenant, late in H. M.'s 88th Regiment of Foot.	Ditto ...	At 2*as.* 3½*p.*
Nicholson, A. D., Revd., late a Chaplain of Nowshera	Ditto ...	At 1*an.* 11½*p.*
Parfitt, F. H., late of the Town of Calcutta, Hair Cutter, Perfumer, and Hatter.	Ditto ...	At 3*as.* 10¼*p.*
* Smith, R. A., Colonel, late of the Bengal Infantry	Claims ...	In full.
Trevanion, J. F., Lieutenant, late of the Bengal Staff Corps ...	1st Dividend ..	At 9¼ *p.*
White, James Henry, Assistant Surgeon, late in the Bengal Medical Establishment, and attached to the 9th Regiment, Native Infantry.	Ditto ...	At 15*as.* 9½*p.*

N. B.—Persons interested in the surplus of the Estates marked (*) are requested to make immediate application to the Administrator General, forwarding documentary evidence of their claims.

Persons presenting receipts for payment are requested at the same time to produce the Registry Certificates which have been granted to them from this Office.

CALCUTTA, 4, STRAND, *7th April* 1870.

L. P. D. BROUGHTON,
Administrator General.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 2nd April 1870.

No. 2.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Hindoostan*, will be closed in this Office on Monday, the 11th April, at 6 P. M.:—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, Japan, and Australia.

N. B.—No letters, newspapers, books, or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's steamers from Calcutta, the route to such places being *viâ* Bombay.

The 8th April 1870.

No. 3.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 13th April 1870.

2. Book post and pattern packets must be posted on the 12th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully pre-paid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6·30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8·30 P. M. by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

No. 4.—Mails for Port Blair and Camorta for transmission per Steamer *Madras* will be closed at this Office on Thursday, the 14th instant, at 6 P. M.

No. 5.—Mails for Chittagong and Akyab for transmission per Steamer *Moulmein* will be closed at this Office on Thursday, the 14th instant, at 6 P. M.

No. 6.—Mails for Rangoon and Moulmein for transmission per Steamer *Rangoon* will be closed at this Office on Thursday, the 14th instant, at 6 P. M.

No. 7.—Mails for False Point, Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Carwar, and Bombay for transmission per Steamer *Busheer* will be closed at this Office on Monday, the 18th instant, at 6 P. M.

No 8.—Mails for the Straits and Hong-Kong for transmission per Steamers *Hindoostan* and *Clan Alpine* will be closed at this Office on Tuesday, the 19th instant, at 6 P. M.

The 2nd April 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 2nd April 1870.

ALLEN HAYES & Co.
Abinash Chunder Chatterjee.
Abdool Rohim.
Alcantra, N. V.
Abbott, W.

BILDERBECK, J.
Besset, W. S.
Blake, Major Genl. H. W.
Birch, W. J. A.
Brown, Capt. C. M.
Browne, Lieut.
Bamber, H. W. J.
Bulman, A.
Blackburn, J.
Bourne, J. H.
Braithwaite, C. W.
Bland, Mrs. J. J.
Bingham, Mrs. R. W.
Barsac, Revd. M.
Barnard, G.
Barke, R. A.
Brown.

CONNORS, Mrs. A. E.
Chunder Sikur Dutt.
Candaswamy Modelly.
Cooper, Mrs. S.
Cole, Mrs. J. C.
Cuttel, Mrs. S.
Clinton, J.

DOUGLAS, J.
Dance, G.
D'Cruz, D.
Dobson, Dr. G. E.
D'Souza, C.
D'Cruze, Miss J. V. C.
Dack, Private T.
Dickson, J. B. B.
Dormeaux, Mrs. E. E.
Dwarka Nauth Bose.

ELLIS, Hon'ble H. B.
Edwards and Co.

FILL, R. B.
Filmon, J.
Frazer, E.
Fitzerald, J.
Falkner, J.

GOPAUL CHUNDER DOSS.

HILLS, H. H.
Haleday, J.
Hughes, E.
Hem Chunder Ker.
Herold, Capt. J.
Harden, Mrs.
Hazlewood.

ISHUR CHUNDER MITTER.

JACKSON, D.
Johnson, Mrs. M.
Jodoo Nauth Chuckerbutty.
Jerdon, Dr. J. C.
Jackson, N.
Jones, F.

KALLY COMAR GHOSE.
Kennedy, Mrs.
Kumourd, J.

LEGATE, S. W.
Lee, G.
Lewis, Revd. F.
Lawson, L. P.
Lynman, J.
Leadon, R.
Lavelle, M.
Lockwood, E.

MORRIS.
Macleod, J. F.
Midford, C.
Mangles, A. C.
Money, Capt.
Miley, J. A.
McLaughlen, Mrs. P.
Marooth, A.
Mackenzie, F.
Meek Nasher and Co.
Muddun Mohun Mitter.
Marshall, J. P. and Co.
McCulloch.

NEWBALET, Mrs.
Nicolls, Capt.
Neel, C.

O'REILLY, W.

PHILLIPS, S.
Phillips, A. W.
Pemberton, H. L.
Patten, J.
Pran Kristo Dey.
Punalal and Shety Lall.

RUSSICK CHUNDER GHOSE.
Ramkany Ghosal.
Razeto, A.
Richardson, Lieut. G.
Ramannah, Naido.
Rhoodes, H. H.
Rungaswamy, Pelly.
Rajah Comar Chunder Roy.
Rowe, W. J.

SMYTH, Colonel J. C.
Soarts, E.
Senfield, Mr. C.
Scott, W.
Shevarty, H.
Sturgeon, W.
Stewart, R. D.
Sheen, A.
Seade, J.
Sibbald, H.
Shaw, Lieut. R. L.
Sherlock, Capt. W. W.
Sanders, S.
Shib Chunder Dutt and Co.

THOMPSON, DR. W. J.
Turnbull, H.
Taylor, Miss.
Taylor, S.
Tarapoddo Mookerjee.

WISE, C.
Wheatley and Co.
Whopson, Mrs
Wilson, A.
Walters, Capt. J. S.
Wilson, Gunner J.
Wace, Lieut.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, APRIL 9, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

A Revised List of Tents with their Reduced Prices made by

Messrs. Moulah Buksh & Co.,

TENT MAKERS, FUTTEHGURH,

WHO RECEIVED A CERTIFICATE FROM R. C. OLDFIELD, ESQ., COLLECTOR FURRUCKABAD, ON THE 29TH OCTOBER 1863,

Have the honor to inform the public in general that in their manufactory the best materials are supplied, and brass eyelets are supplied in lieu of leather ones.

Ventilators will be made if parties require them.

I.—Double-poled tents of 4 cloths throughout, and 4-feet verandahs, complete with carpets, chicks, purdahs, gunny bags, pegs and mallets, as follows :—

No. 1.—30 feet by 18 feet	.. Rs. 830	No. 3.—24 feet by 14 feet	... Rs. 630
„ 2.—28 „ by 16 „	... „ 700		

II.—Single-poled tents of 4 cloths throughout, and 4 feet verandah, complete as above, *viz.* :—

No. 4.—18 ditto ditto	... Rs. 540	No. 6.—14 ditto ditto	... Rs. 425
„ 5.—16 ditto ditto	... „ 475		

III.—Hill-tents, double fly and single kanat of 4 cloths, with 2 out-riggers of 3 cloths, complete as above, *viz.* :—

No. 7.—14 feet square	... Rs. 270	No. 9.—10 feet square	... Rs. 195
„ 8.—12 „ „	... „ 225		

IV.—Swiss cottage tents of 4 cloths throughout, double fly and circular saibans, the rear one being closed by 6-feet kanat to form a dressing room, complete as above, *viz.* :—

No. 10.—14 feet square	... Rs. 380	No. 11.—12 feet square	... Rs. 340

V.—Swiss cottage tents of 4 cloths throughout, double fly and circular verandah and 3-feet saibans, the rear one being closed by 4-feet kanat to form a bath-room, complete as above, *viz.* :—

No. 12.—14 feet square	... Rs. 300	No. 14.—10 feet square	... Rs. 200
„ 13.—12 „ „	... „ 250		

VI.—Bechobah tents of 4 cloths, in fly and kanat, complete as above, *viz.* :—

No. 15.—12 feet square	... Rs. 170	No. 16.—10 feet square	... Rs. 140

TERMS.—Two-thirds of the price must accompany the orders to meet prompt attention, the remainder on delivery. Risk, and any discount charged in cashing the cheques, &c., to be borne by purchasers. All orders will be executed without the least delay.

Apply to MESSRS. MOULAH BUKSH & Co.,

Tent Makers, Futtehgurh.

Notice.

In the matter of the Companies' Acts, 1862 and 1867, and in the matter of the Albert Life Assurance Company, Family Endowment, Metropolitan Countries, Medical Invalid and General, Western, Bank of London and National Provincial, Kent, Mutual, and National Provincial Life Assurance Companies. } Notice is hereby given that payment of premium accruing due on Policies in any of the above Companies is no longer necessary. Dated 1st April 1870.

STACK, COLLIS & MIRFIELD,

Solicitors for the Official Liquidators.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1001*A, dated Simla,* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the Official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India.*"

Lost.

Half of the Currency Note No. $\frac{D}{8}$09409 for Rs. 10 of the Allahabad Circle.

RAM LALL.

In transit between Saharunpore and Lahore right half of Currency Note No. $\frac{A}{34}$72709 for Rs. 20 of the Allahabad Circle.

T. BEESLEY.

Half of the Currency Note No. $\frac{A}{44}$77837 for Rs. 20 of the Allahabad Circle.

FAZL-UL-LA.

The following Currency Notes of the Allahabad Circle:—

No. 89592 for Rs. 100.
" 56822 " 100.
" 14891 " 100.

BEHARI LAL.

Half of Currency Note No. $\frac{A}{86}$64899 for Rs. 50 of the Allahabad Circle.

S. NATION.

In transit between Roorkee and Allahabad halves of the following Currency Notes of the Allahabad Circle:—

No. $\frac{A}{44}$65582 for Rs. 20.
" $\frac{A}{18}$22553 " 10.
" $\frac{A}{81}$57922 " 10.

G. R. MOORE.

Halves of the following Currency Notes:—

No. $\frac{A}{78}$88850 for Rs. 20.
" $\frac{A}{68}$82748 " 10.

SHAMA PROSHAD DUTT.

In transit between Tanna District and Jubbulpoor half of the following Currency Notes of the Bombay Circle:—

No. $\frac{C}{63}$39529 for Rs. 10.
" $\frac{C}{50}$67993 " 100.

H. E. WINTER.

Halves of the following Currency Notes:—

No. $\frac{A}{68}$44746 for Rs. 20.
" $\frac{A}{68}$44747 " 10.

GOBIND CHUNDER SEN.

The following Currency Notes :—

No. $\frac{A}{85}$11376 for Rs. 500.
" $\frac{A}{86}$11377 " 500.

WOOMA KANTH MOOKERJEA.

Right half of Currency Note No. $\frac{A}{72}$99544 for Rs. 20.

MOHIMA CHUNDER CHUCKERBUTTY.

Currency Note No. $\frac{A}{44}$77901 for Rs. 20 of the Allahabad Circle.

G. LENTHALL.

Currency Note No. $\frac{A}{18}$ 6070 for Rs. 20 of the Allahabad Circle.

RAMDHUN BOSE.

Right half of Currency Note No. 18261 for Rs. 20 of the Allahabad Circle.

UMBER.

Lost or Stolen

Right half of Currency Note No. $\frac{C}{49}$80595 of the Bombay Circle.

C. F. BAUGH.

Left half of Currency Note No. $\frac{A}{87}$11960 for Rs. 50.

BHUBAN MOHUN DAS.

Mutilated.

Currency Note No. $\frac{A}{18}$24207 of the Allahabad Circle.

KOONJO LALL COONDOO.

Half of Currency Note No. $\frac{A}{85}$74786 for Rs. 10.

SARODAPROSAUD MOOKERJEE.

Wrongly Joined.

Received in the course of business the following Currency Note of which the two halves bear different numbers :—

Left half No. $\frac{A}{73}$02873 } one Note for Rs. 20.
Right " $\frac{A}{73}$02828 }

GOVIND CHUNDER TURAFDAR.

Received in the course of business the following Currency Notes of which the halves bear different numbers :—

1st half No. $\frac{A}{44}$89045 } one Note for Rs. 20.
2nd " $\frac{A}{45}$18488 }
1st half No. $\frac{A}{66}$69635 } one Note for Rs. 10.
2nd " $\frac{A}{66}$69634 }

HURROPROSAD BANERJEE.

Received in the course of business the following Currency Note of which the two halves bear different numbers :—

1st half No. $\frac{A}{36}$56224 } one Note for Rs. 10.
2nd " $\frac{A}{50}$15108 }

WOOPENDRO NAUTH MOOKERJEE.

Received in the course of business the following Currency Note of which the two halves bear different numbers :—

Left half No. $\frac{A}{56}$97200 } one Note for Rs. 50.
Right " $\frac{A}{56}$97199 }

T. F. C. ROCHFORT.

PROMISSORY NOTES.

Lost.

A Bank of Bengal Receipt for Government Promissory Note, P. W. No. 001169 of 1854-55 for Rs. 500.

RAJCOOMAR ROY.

Lost or Mislaid.

On the 3rd instant, on the way from Bazaar Gate Street to Rampart Row, the following six Government Promissory Notes, amounting in all to Rs. 3,500. Due notice thereof has been given to the Public Debt Office, and all persons are hereby cautioned against negociating these Notes in any way :—

No.	007779—19729	of	1859-60	of	5½	per cent. for	Rs. 1,000.
„	20110	of	„	„	„	„	500.
„	9993—17259	of	1854-55	of	4	„ „	500.
„	9994—20224	of	„	„	„	„	500.
„	4585— 9639	of	1835-36		„	„ „	500.
„	969— 1127	of	1842-43		„	„ „	500.

Whoever brings the same to the undersigned, or gives such information as shall lead to their recovery, will be handsomely rewarded.

MUNCHERJEE FRAMJEE SETHNA,
No. 7, Nanabhoy Bomanjee Street, near Gonbow Well, Fort,
or Messrs. Nanjee Joycurn & Co., No. 39, Clive Street, Calcutta.

Bombay, the 3rd February 1870.

Stolen.

A 4 per cent. Government Promissory Note No. 17528 of 1842-43 for Rs 500.

SREEMUTTY DIGAMBURY DASSEE.

Destroyed by Plunderers.

The under-mentioned Government Promissory Notes destroyed by plunderers in transit to Jodhpore on way near Jehazpoor :—

No. 645 of 5 per cent. P. W. Loan of 1854-55, dated 12th March 1855, in favor of Ramdun and Mohunlall, for Rs. 2,000.

No. 3359 of 5 per cent. P. W. Loan of 1854-55, dated 12th March 1855, in favor of Ramdun and Mohunlall, for Rs. 10,000.

MOHUN LALL,
Son of late Ramdun Dhobaie.

AJMERE,
The 31st March 1870.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, APRIL 9, 1870.

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PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 25th March 1870, and is hereby promulgated for general information :—

ACT No. IX OF 1870.

An Act to enable the Elphinstone Land and Press Company, Limited, when in voluntary liquidation, to sell their property to the Secretary of State for India in Council.

Preamble.

WHEREAS it is desirable that the property of the Elphinstone Land and Press Company, Limited, should be transferred to the Secretary of State for India in Council for public purposes : And whereas negociations for the transfer of the property of the said Company are now pending between the said Secretary of State in Council and the said Company, and it has been agreed that, in the event of the said transfer being made, the purchase-money for the said property shall be paid in four per cent. stock of the Government of India, such stock to be issued and calculated at one hundred rupees for each ninety-three rupees of such purchase-money : And whereas the said Company is desirous of being wound up voluntarily under the Indian Companies' Act, 1866 : And whereas doubts have arisen whether Voluntary Liquidators, when appointed by the said Company to transfer the said property, can make such transfer in consideration of the stock to be issued as aforesaid ; It is hereby enacted as follow :—

Voluntary Liquidators empowered to sell for four per cent. stock.

1. The Voluntary Liquidators of the said Company when duly appointed shall have power and are hereby empowered to transfer the property of the said Company, or any part thereof, to the Secretary of State for India in Council, and to make such transfer in consideration of, and to receive the purchase-money either wholly or in part in, four per cent. stock of the Government of India, such stock to be issued and calculated at one hundred rupees for each ninety-three rupees of such purchase-money.

Receipt of Liquidators to discharge Secretary of State from liability.

2. A receipt by the Voluntary Liquidators of the said Company for the amount of the stock issued and delivered to the said Liquidators shall be deemed a sufficient acknowledgment of the issue and delivery of so much of the said stock as in such receipt shall be expressed to be issued and delivered to the said Company, and the said Secretary of State in Council shall not be concerned to see to the distribution of the said stock amongst the shareholders of the said Company or be responsible for any loss or misapplication or wrongful distribution thereof.

Upon the execution of the instruments of transfer the property of the Company to vest in the Secretary of State.

3. Upon the execution by the said Voluntary Liquidators of any instrument or instruments purporting to transfer the property or any part thereof of the said Company to the said Secretary of State in Council, such property or part thereof (as the case may be) shall vest in the said Secretary of State in Council according to the tenor and effect of the said instrument or instruments, but discharged from all claims on the part of the said Company and shareholders thereof for the purchase-money of the said property and the stock to be issued in payment thereof.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st April 1870, and is hereby promulgated for general information :—

ACT No. X OF 1870.

THE LAND-ACQUISITION ACT, 1870.

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2. Repeal of Acts.
3. Interpretation-clause.

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Power to mark out line.
Power to clear land.
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5. Payment for damage.

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6. Declaration that land is required for a public purpose.
Contents of declaration.
Declaration to be evidence.
7. After declaration, Collector to take order for acquisition.
8. Land to be marked out and measured.
Plan.
9. Notice to persons interested.
Contents of notice.
Notice to occupiers.
10. Power to require statements as to names and interests.
Persons required to make statements to be deemed legally bound to do so.

Enquiry into value and claims.

SECTION.

11. Enquiry into value and amount of compensation.
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12. Postponement of enquiry.
13. Matters to be considered and matters to be neglected.

Award by Collector.

14. Award in case of agreement as to compensation.
Award to be filed and to be evidence.
15. Reference where no claimant attends, or if Collector and persons interested cannot agree.

Taking Possession.

16. Power to take possession.
17. Power to take possession in cases of urgency.

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19. Service of notice.
20. Power to appoint an assessor.
21. Determination of amount.
22. Appointment of new assessor.
Powers of new assessor.
23. Proceedings to be in open Court.
24. Matters to be considered in determining compensation.
25. Matters to be neglected in determining compensation.
26. Rules as to amount of compensation.
27. Record of assessors' opinions.
28. Difference on questions of law.
29. Agreement as to amount of compensation.
30. Difference as to amount of compensation.
31. Assessors' fees.
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38. Dispute as to apportionment.
39. Determination of proportions.

PAR

SECTION.
40. Payment of
Proviso.
41. Payment on m.
42. Percentage on n.
Payment with in
Time of payment

PART VI.—TEMPORARY OC.

43. Temporary occupation o
land.
Difference as to compensatio
44. Power to enter and take pos
Restoration of land taken.
45. Difference as to condition

PART VII.—ACQUISITION OF LAND FOR COMPANIES.

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50. Publication of agreement.

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Destroying land-marks.
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58. Bar of suits to set aside awards under Act.
Limitation of suits for anything done in pursuance of Act.
59. Power to make rules.
Publication of rules.

An Act for the acquisition of land for public purposes and for Companies.

Preamble.

Whereas it is expedient to consolidate and amend the law for the acquisition of land needed for public purposes and for Companies, and for determining the amount of compensation to be

as

Interp. ...ion-clause.

"Land."

The expression "la
arise
attached
permanently fastened to a
the earth.

"Person interested."

The expression "person inter
persons cla
in compens
on account of the acquisition o
Act:

"Collector."

The expression "Collector" mea
of a Distric
a Deputy Con
any officer specially appointed by the
ernment to perform the functions o
under this Act:

"Court."

The expression "Court" means in
lation Province
Burma and Sindh
pal Civil Court
jurisdiction,

and in the Non-regulation Provinces ot
British Burma and Sindh, the Court of
missioner of a Division,

unless when the Local Government ha
pointed (as it is hereby empowered to do),
specially for any case, or generally with
specified local limits, a judicial officer to
the functions of a Judge under this A
the expression "Court" means the C
officer:

"Company."

The expression "Company" m
registered
Compa
formed in pursuance of an
by Royal Charter or Letter

"Entitled to act."

And the following persons shall
sons "entit
and to the e
provided (that is to say)—

trustees for other persons b
shall be deemed the persons

he signature of a
; or of some officer
ders :

declaration shall be
n to be awarded for
out of public reve-
icipal Fund, or by a

be published in the local
fficial Gazette and shall
state the District or other
territorial division in which
, the purpose for which it is
ximate area, and, where a plan
made of the land, the place
may be inspected.

eclaration shall be conclusive
evidence that the land is
needed for a public purpose
or for a Company, as the
, and after making such declaration,
Local Government may acquire the land in
manner hereinafter appearing.

to
y.
for any other either
orized by such Govern-
for his servants and work-

survey and take levels of any
:

nto the sub-soil :

r acts necessary to ascertain
is adapted for such purpose :

he boundaries of the land pro-
out posed to be taken and the
intended line of the work,
sed to be made thereon :

ach levels, boundaries and line by
ks and cutting trenches ;

e otherwise the survey cannot be com-
lear land. pleted and the levels taken,
and the boundaries and line
cut down and clear away any part of
ing crop, fence or jungle.

ed that no person shall enter into any
s notice of en- building or upon any enclos-
ed court or garden attached
to a dwelling-house (unless
the consent of the occupier thereof) without
ously giving such occupier at least seven days'
e in writing of his intention to do so.

The officer so authorized shall at the time
r damage. of such entry pay or tender
payment for all necessary
done as aforesaid, and in case of
e sufficiency of the amount so paid
shall at once refer the dispute to
Collector, and such decision

on of intended acquisition.

to the provisions of Part VII of
this Act, whenever it ap-
land pears to the Local Govern-
lic ment that any particular
land is needed for a public
mpany, a declaration shall be

7. Whenever any land shall have been so declared to be needed for a public purpose, or for a Company, the Local Government, or some officer authorized by the Local Government in this behalf, shall direct the Collector to take order for the acquisition of the land.

After declaration, Collector to take order for acquisition.

8. The Collector shall thereupon cause the land (unless it has been already marked out under section four) to be marked out. He shall also cause it to be measured, and (if no plan has been made thereof) a plan to be made of the same.

Land to be marked out and measured.

Plan.

9. The Collector shall then cause public notice to be given at convenient places on or near the land to be taken, stating that the Government intends to take possession of the land, and that claims to compensation for all interests in such land may be made to him.

Notice to persons interested.

Such notice shall state the particulars of the land so needed and shall require all persons interested in the land to appear personally or by agent before the Collector at a time and place therein mentioned (such time not being earlier than fifteen days after the date of publication of the notice) and to state the nature of their respective interests in the land and the amount and particulars of their claims to compensation for such interests.

Contents of notice.

The Collector shall also serve notice to the same effect on the occupier (if any) of such land and on all such persons known or believed to be interested therein, or to be entitled to act for persons so interested, as reside, or have agents authorized to receive service on their behalf, within the Revenue District in which the land is situate.

Notice to occupiers.

In case any person so interested resides elsewhere, and has no such agent, the notice shall be sent to him by post.

Power to require statements as to names and interests.

10. The Collector may also require any such person to deliver to him a statement containing, so far as may be practicable, the name of every other person possessing any interest in the land or any part thereof as co-proprietor, sub-proprietor, mortgagee, tenant or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for the year next preceding the date of the statement.

Persons required to make statements to be deemed legally bound to do so.

Every person required to make or deliver a statement under this section or section nine, shall be deemed to be legally bound to do so within the meaning of sections one hundred and seventy-five and one hundred and seventy-six of the Indian Penal Code.

Enquiry into value and claims.

Enquiry into value and amount of compensation.

11. On the day so fixed, the Collector shall proceed to enquire summarily into the value of the land and to determine the amount of compensation which in his opinion should be allowed therefor, and shall tender such amount to the persons interested who have attended in pursuance of the notice.

Tender.

Power to summon witnesses.

For the purpose of such enquiry, the Collector shall have power to summon and enforce the attendance of witnesses and to compel the production of documents by the same means and (as far as may be) in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure.

Postponement of enquiry.

12. The Collector may, if no claimant attends pursuant to the notice, or if for any other cause he thinks fit, from time to time postpone the enquiry to a day to be fixed by him.

Matters to be considered and matters to be neglected.

13. In determining the amount of compensation the Collector shall take into consideration the matters mentioned in section twenty-four and shall not take into consideration any of the matters mentioned in section twenty-five.

Award by Collector.

Award in case of agreement as to compensation.

14. If the Collector and the persons interested agree as to the amount of compensation to be allowed, the Collector shall make an award under his hand for the same

Award to be filed and to be evidence.

Such award shall be filed in the Collector's office and shall be conclusive evidence, as between the Collector and the persons interested, of the value of the land and the amount of compensation allowed for the same.

Reference where no claimant attends, or if Collector and persons interested cannot agree.

15. When the Collector proceeds to make the enquiry as aforesaid, whether on the day originally fixed for the enquiry or on the day to which it may have been postponed,

if no claimant attends,

or if the Collector considers that further enquiry as to the nature of the claim ought to be made by the Court,

or if any person whom the Collector has reason to think interested does not attend,

or if the Collector is unable to agree with the persons interested who have attended in pursuance of the notice as to the amount of compensation to be allowed,

or if upon the said enquiry any question respecting the title to the land or any rights thereto or interests therein arise between or among two or more persons making conflicting claims in respect thereof,

the Collector shall refer the matter to the determination of the Court in manner hereinafter appearing.

Taking Possession.

Power to take possession.

16. When the Collector has made an award under section fourteen or a reference to the Court under section fifteen, he may take possession of the land, which shall thereupon vest absolutely in the Government free from all encumbrances.

Power to take possession in cases of urgency.

17. In cases of urgency, whenever the Local Government so directs, the Collector (though no such reference has been directed or award made) may, on the expiration of fifteen days from the publication of the notice mentioned in the first paragraph of section nine, take possession of any waste or arable land needed for public purposes or for a Company.

Such land shall thereupon vest absolutely in the Government free from all encumbrances

The Collector shall offer to the persons interested compensation for the standing crops and trees (if any) on such land; and in case such offer is not accepted, the value of such crops and trees shall be allowed for in awarding compensation for the land under the provisions herein contained.

PART III.

REFERENCE TO COURT AND PROCEDURE THEREON.

Collector's statement on reference to Court.

18. In making a reference under section fifteen, the Collector shall state for the information of the Court, in writing under his hand,

(*a*) the situation and extent of the land needed,

(*b*) the names of the persons whom he has reason to think interested in such land,

(*c*) the amount awarded for damages and paid or tendered under sections five and seventeen, or either of them, the amount of compensation tendered for the land under section eleven, or, if no claimant has attended pursuant to the notice mentioned in section

nine, the amount of compensation which the Collector is willing to give to the persons interested, and

(*d*) the grounds on which the amount of compensation was determined.

Service of notice.

19. The Court shall thereupon cause to be served on each of the persons so named a notice requiring him (if he has not made a claim under section nine) to state to the Court, on or before a day to be therein mentioned, the sum which he claims as compensation for his interest in the land so needed.

The Court shall also cause a notice to be served on the Collector and each of such persons requiring them to appoint on or before a day to be therein mentioned, two qualified assessors (one to be nominated by the Collector and the other by the persons interested) for the purpose of aiding the Judge in determining the amount of the compensation.

If no claimant has attended pursuant to the notice mentioned in section nine, the Court shall cause to be affixed on some conspicuous place on or near the land needed a notice to the effect that, if the persons interested in such land do not, on or before a day to be therein mentioned, appear in Court and state the nature of their respective interests in the land and the amount and particulars of their claims to compensation, and nominate a qualified assessor, the Court will proceed to determine such amount.

Power to appoint an assessor.

20. In case of failure to nominate either of such assessors within the time so specified, the Judge shall himself appoint an assessor in his stead.

Determination of amount.

21. As soon as the assessors have been appointed, the Judge and the assessors shall proceed to determine the amount of the compensation.

Appointment of new assessor.

22. If before such amount is determined, any of the assessors dies or desires to be discharged, or refuses or neglects, or becomes incapable to act, the party by whom he was appointed may appoint some other qualified person to act in his place.

If the assessor so dying, or desiring to be discharged, or refusing, or neglecting or becoming incapable were appointed by the Judge,

or, in the case of an assessor appointed by either party, if for the space of seven days after notice from the Court for that purpose the party who appointed such assessor fails to appoint another,

the Judge shall appoint some other qualified person in his stead.

Powers of new assessor.

Every assessor so substituted shall have the same powers as were vested in the former assessor at the time of his so dying or desiring to be discharged, or refusing or neglecting or becoming incapable.

Proceedings to be in open Court.

23. Every proceeding under section twenty-one shall take place in open Court, and all persons entitled to practise in any Civil Court shall be entitled to appear, plead and act, or to appear and act (as the case may be), in such proceeding.

Matters to be considered in determining compensation.

24. In determining the amount of compensation to be awarded for land acquired under this Act, the Judge and assessors shall take into consideration—

First, the market-value, at the time of awarding compensation, of such land:

Secondly, the damage (if any) sustained by the person interested, at the time of awarding compensation, by reason of severing such land from his other land:

Thirdly, the damage (if any) sustained by the person interested, at the time of awarding compensation, by reason of the acquisition injuriously affecting his other property, whether moveable or immoveable, in any other manner, or his earnings; and

Fourthly, if, in consequence of the acquisition, he is compelled to change his residence, the reasonable expenses (if any) incidental to such change.

Matters to be neglected in determining compensation.

25. But the Judge or assessors shall not take into consideration—

First, the degree of urgency which has led to the acquisition:

Secondly, any disinclination of the person interested to part with the land acquired:

Thirdly, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit:

Fourthly, any damage which, after the time of awarding compensation, is likely to be caused by or in consequence of the use to which the land acquired will be put:

Fifthly, any increase to the value of the land acquired likely to accrue from the use to which it will be put when acquired:

Sixthly, any increase to the value of the other land of the person interested, likely to accrue from the use to which the land acquired will be put; or

Seventhly, any outlay or improvements on such land made, commenced, or effected with the intention of enhancing the compensation to be awarded therefor under this Act.

Rules as to amount of compensation.

26. Where the person interested has made a claim to compensation, pursuant to any notice mentioned in section nine or in section nineteen, the amount awarded to him shall not exceed the amount so claimed, or be less than the amount tendered by the Collector under section eleven.

Where the person interested has refused to make such claim, or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded may be less than, and shall in no case exceed, the amount so tendered.

Where the person interested has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded to him shall not be less than, and may exceed, the amount so tendered.

The provisions of this and the two preceding sections shall be read to every assessor, in a language which he understands, before he gives his opinion as to the amount of compensation to be awarded under this Act.

Record of assessors' opinions.

27. The opinion of each assessor shall be given orally and shall be recorded in writing by the Judge.

Difference on questions of law.

28. In case of a difference of opinion between the Judge and the assessors or any of them upon a question of law or practice or usage having the force of law, the opinion of the Judge shall prevail, and there shall be no appeal therefrom.

Agreement as to amount of compensation.

29. In case the Judge and one or both of the assessors agree as to the amount of compensation, their decision thereon shall be final.

Difference as to the amount of compensation.

30. In case of difference of opinion between the Judge and both of the assessors as to the amount of compensation, the decision of the Judge shall prevail, subject to the appeal allowed under section thirty-five.

Assessors' fees.

31. Every assessor appointed under this Act, not being an officer of Government, shall receive such fee for his services as the Judge shall direct, provided that such fee shall not exceed five hundred rupees.

Such fee shall be deemed to be costs in the proceeding.

Costs of proceedings taken by order of Court.

32. The costs of all proceedings taken under this Part by order of the Court shall, in the first instance, be paid by the Collector.

Party to pay costs.

33. Where the amount awarded does not exceed the sum tendered by the Collector, the costs of all proceedings under this Part shall be paid by the person interested.

Where the amount awarded exceeds the sum so tendered, such costs shall be paid by the Collector.

Awards to be in writing.

34. Every award made under this Part shall be in writing signed by the Judge and the assessors or assessor concurring therein, and shall specify the amount awarded under the first clause of section twenty-four and also the amounts (if any) respectively awarded under the second, third and fourth clauses of the same section, together with the grounds of awarding each of the said amounts.

Award to state amount of costs.

It shall also state the amount of costs incurred in the proceedings under this Part and by what persons and in what proportions they are to be paid.

Recovery of costs.

The costs (if any) payable by the person interested and not deducted under section forty-two may be recovered as if they were costs incurred in a suit, and as if the award were the decree therein.

Appeal from Judge's decision as to compensation.

35. If the Judge differs from both the [illegible] as to the amount of compensation, he shall pronounce his decision, and the Collector or the person interested (as the case may be) may appeal therefrom to the Court of the District Judge, unless the Judge whose decision is appealed from is the District Judge, or unless the amount which the Judge proposes to award exceeds five thousand rupees, in either of which cases the appeal shall lie to the High Court.

Every appeal under this section shall be presented within the time and in manner provided by the Code of Civil Procedure for regular appeals in suits.

Provisions of Code of Civil Procedure made applicable.

36. The following provisions of the Code of Civil Procedure :—

(*a*) as to adding parties,

(*b*) as to adjournment,

(*c*) as to death, marriage and bankruptcy or insolvency of parties,

(*d*) as to summoning witnesses and their attendance,

(*e*) as to examination of parties and witnesses,

(*f*) as to production of documents, and

(*g*) as to commissions to examine absent witnesses and to make local enquiries,

shall apply, so far as may be, to proceedings before the Court.

PART IV.

APPORTIONMENT OF COMPENSATION.

Particulars of apportionment to be specified.

37. Where there are several persons interested, if such persons agree in the apportionment of the compensation, the particulars of such apportionment shall be specified in the award, and as between such persons the award shall be conclusive evidence of the correctness of the apportionment.

Dispute as to apportionment.

38. When the amount of compensation has been settled under section fourteen, if any dispute arises as to the apportionment of the same or any part thereof, the Collector shall refer such dispute to the decision of the Court.

Determination of proportions.

39. When the amount of compensation has been settled by the Court, and there is any dispute as to the apportionment thereof, or when a reference to the Court has been made under section thirty-eight, the Judge sitting alone shall decide the proportions in which the persons interested are entitled to share in such amount.

An appeal shall lie from such decision to the High Court, unless the Judge whose decision is appealed from is not the District Judge, in which case the appeal shall lie in the first instance to the District Judge.

Every appeal under this section shall be presented within the time and in manner provided by the Code of Civil Procedure for regular appeals in suits.

PART V.

PAYMENT.

Payment of compensation to whom made.

40. Payment of the compensation shall be made by the Collector according to the award to the persons named therein, or, in the case of an appeal under section thirty-nine, according to the decision on such appeal.

Proviso.

Provided that nothing herein contained shall affect the liability of any person who may receive the whole or any part of any compensation awarded under this Act, to pay the same to the person lawfully entitled thereto.

Payment on making award by Collector.

41. When the amount of the compensation has been settled under section fourteen, if the persons interested shall so desire, the Collector shall on the making of the said award pay the amount of such compensation and take possession of the land:

Provided that, in any case where immediate possession is not required, he may allow the occupants (if any) of the land to remain in occupation of the same, upon such terms as he and they may agree on, until possession of the land is required.

Percentage on market-value.

42. In addition to the amount of any compensation awarded under Part II or Part III of this Act, the Collector shall, in consideration of the compulsory nature of the acquisition, pay fifteen per centum on the market-value mentioned in section twenty-four.

Payment with interest.

When the amount of such compensation is not paid on taking possession, the Collector shall pay the amount awarded and the said percentage with interest on such amount and percentage at the rate of six per centum per annum from the time of so taking possession:

Provided that the costs, if any, payable to the Collector by the person interested shall be deducted from such amount and percentage.

Time of payment in appealable cases.

Provided that, in cases where the decision of the Court under Part III or Part IV of this Act is liable to appeal, the Collector shall not pay the amount of compensation or the percentage, or any part thereof, until the time for appealing against such decision has expired and no appeal shall have been presented against such decision, or until any such appeal shall have been disposed of.

PART VI.

TEMPORARY OCCUPATION OF LAND.

Temporary occupation of waste or arable land.

43. Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that the temporary occupation and use of any waste or arable land are needed for any public purpose, or for a Company, the Local Government may direct the Collector to procure the occupation and use of the same for such term as it shall think fit, not exceeding three years from the commencement of such occupation.

The Collector shall thereupon give notice in writing to the persons interested in such land of the purpose for which the same is needed, and shall, for the occupation and use thereof for such term as aforesaid, and for the materials (if any) to be taken therefrom, pay to them such compensation, either in a gross sum of money, or by monthly or other periodical payments, as shall be agreed upon in writing between him and such persons respectively.

Difference as to compensation.

In case the Collector and the persons interested differ as to the sufficiency of the compensation, the Collector shall refer such difference for the final order of the Court.

Power to enter and take possession.

44. On payment of such compensation,

or on executing such agreement,

or on making a reference under section forty-three,

the Collector may enter upon and take possession of the land, and use or permit the use thereof in accordance with the terms of the said notice.

Restoration of land taken.

And on the expiration of the term, the Collector shall make or tender to the persons interested compensation for the damage (if any) done to the land and not provided for by the agreement, and shall restore the land to the persons interested therein;

Provided that, if the land has become permanently unfit to be used for the purpose for which it was used immediately before the commencement of such term; and if the persons interested shall so require, the Local Government shall proceed under this Act to acquire the land as if it was needed permanently for a public purpose or for a Company.

Difference as to condition of land.

45. In case the Collector and persons interested differ as to the condition of the land at the expiration of the term, or as to any matter connected with the said agreement, the Collector shall refer such difference for the final order of the Court, and on such reference, or on a reference under section forty-three, the Judge sitting alone shall decide the difference referred.

PART VII.

ACQUISITION OF LAND FOR COMPANIES.

Company may be authorized to enter and survey.

46. Subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, the Local Government may authorize any officer of any Company desiring to acquire land for its purposes to exercise the powers conferred by section four.

Construction of sections 4 and 5.

In every such case section four shall be construed as if, for the words "for such purpose," the words "for the purposes of the Company" were substituted, and section five shall be construed as if, after the words "the officer," the words "of the Company" were inserted.

Consent of Local Government to acquisition.

47. The provisions of section six to section forty-five (both inclusive) shall not be put in force in order to acquire land for any Company, unless with the previous consent of the Local Government, and unless the Company shall have executed the agreement hereinafter mentioned.

Execution of agreement.

Previous enquiry.

48. Such consent shall not be given unless the Local Government be satisfied by an enquiry held as hereinafter provided—

(1). That such acquisition is needed for the construction of some work, and

(2). That such work is likely to prove useful to the public.

Such enquiry shall be held by such officer and at such time and place as the Local Government shall appoint.

Such officer may summon and enforce the attendance of witnesses, and compel the production of documents by the same means and, as far as possible, in the same manner as is provided by the Code of Civil Procedure in the case of a Civil Court.

Agreement with Secretary of State in Council.

49. Such officer shall report to the Local Government the result of the enquiry, and if the Local Government is satisfied that the proposed acquisition is needed for the construction of a work, and that such work is likely to prove useful to the public, it shall, subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, require the Company to enter into an agreement with the Secretary of State for India in Council providing to the satisfaction of the Local Government for the following matters, namely:—

(1). The payment to Government of the cost of the acquisition:

(2). The transfer, on such payment, of the land to the Company:

(3). The terms on which the land shall be held by the Company:

(4.) The time within which, and the conditions on which, the work shall be executed and maintained; and

(5). The terms on which the public shall be entitled to use the work.

Publication of agreement.

50. Every such agreement shall, as soon as may be after its execution, be published in the *Gazette of India* and also in the local official Gazette, and shall thereupon (so far as regards the terms on which the public shall be entitled to use the work) have the same effect as if it had formed part of this Act.

PART VIII.

MISCELLANEOUS.

Service of notice.

51. Service of any notice under this Act shall be made by delivering or tendering a copy thereof signed, in the case of a notice under section four, by the officer therein mentioned, and, in the case of any other notice, by or by order of the Collector or the Judge.

Whenever it may be practicable, the service of the notice shall be made on the person therein named.

When such person cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the notice may be served by fixing the copy on the outer door of the house on which the person therein named ordinarily dwells or carries on business.

Obstruction to survey, &c.
Filling trenches.
Destroying land-marks.

52. Whoever wilfully obstructs any person in doing any of the acts authorized by section four, or section eight, or wilfully fills up, destroys, damages, or displaces any trench or mark made under section four shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding one month, or to fine not exceeding fifty rupees, or to both.

Magistrate to enforce surrender.

53. If the Collector is opposed or impeded in taking possession under this Act of any land, he shall, if a Magistrate, enforce the surrender of the land to himself, and if not a Magistrate, he shall apply to a Magistrate or (within the towns of Calcutta, Madras and Bombay) to the Commissioner of Police, and such Magistrate or Commissioner (as the case may be) shall enforce the surrender of the land to the Collector.

Government not bound to complete acquisition.

54. Except in the case provided for in section forty-four, nothing in this Act shall be taken to compel the Government to complete the acquisition of any land unless an award shall have been made or a reference directed under the provisions hereinbefore contained.

Compensation when acquisition is not completed.

But whenever the Government declines to complete any such acquisition, the Collector shall determine the amount of compensation due for the damage (if any) done to such land under section four or section eight, and not already paid for under section five, and shall pay such amount to the person injured.

Part of house or building not to be taken.

55. The provisions of this Act shall not be put in force for the purpose of acquiring a part only of any house, manufactory or other building, if the owner desire that the whole of such house, manufactory or building shall be so acquired.

Payment of Collector's charges by Municipal Body or Company.

56. Where the provisions of this Act are put in force for the purpose of acquiring land at the cost of any Municipal Fund, or of any Company, the charges incurred by the Collector in such acquisition shall be defrayed from or by such Fund or Company.

Exemption from stamp-duty and fees.

57. No award or agreement made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same.

Bar of suits to set aside awards under Act.

58. No suit shall be brought to set aside an award under this Act.

Limitation of suits for anything done in pursuance of Act.

And no suit or other proceeding shall be commenced or prosecuted against any person for anything done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof, nor after tender of sufficient amends, nor after the expiration of three months from the accrual of the cause of suit or other proceeding.

Power to make rules.

59. The Local Government shall have power to make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement, and may from time to time alter and add to the rules so made.

Publication of rules.

All such rules, alterations and additions shall, when sanctioned by the Governor General in Council, be published in the local official Gazette, and shall thereupon have the force of law.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st April 1870, and is hereby promulgated for general information :—

ACT No. XI OF 1870.

THE INDIAN WEIGHTS AND MEASURES ACT, 1870.

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An Act to regulate the Weights and Measures of British India.

Preamble.

WHEREAS it is expedient to provide for the ultimate adoption of an uniform system of Weights and Measures throughout British India; It is hereby enacted as follows :—

I.—Preliminary.

Short title.
Local extent.

1. This Act may be called "The Indian Weights and Measures Act, 1870," and extends to the whole of British India.

II.—Standards.

Standard of Weight.

2. The primary standard of Weight shall be called a Ser, and shall be a Weight of metal in the possession of the Government of India, which weight, when weighed in a vacuum, is equal to the Weight known in France as the Kilogramme des Archives.

Standard of length.

3. The primary standard of length shall be called a Metre, and shall be the distance between the marks at the ends of a rod of metal in the possession of the Government of India, which distance, when measured at the temperature of melting ice, is equal to the Measure of Length known in France as the Mètre des Archives.

Units of Weight and Measurement.

4. The Units of Weight and Measurement shall be—

for Weights, the said Ser ;

for Measures of Capacity, a measure containing one such Ser of water at its maximum density, weighed in a vacuum ;

for Measures of Length, the said Metre;

for Measures of Area, the square Metre;

for Measures of Solidity, the cubic Metre.

Special Weights and Measures to be authorized.

5. The Governor General in Council may, from time to time, by notification in the *Gazette of India*, declare the magnitude and denominations of the Weights and Measures, other than the said units, to be authorized under this Act:

Provided that every such Weight or Measure shall be an integral multiple or integral sub-multiple of one of the units aforesaid.

The Governor General in Council may, in like manner, revoke such notification.

Unless it be otherwise ordered in any such notification, the sub-divisions of all such Weights and Measures shall be expressed in decimal parts.

Districts how defined.

6. The Governor General in Council may, from time to time, by notification in the *Gazette of India*, define the limits of districts for the purposes of this Act.

Sub-districts how defined.

The Local Government may, from time to time, by notification in the official Gazette, define the limits of sub-districts for the purposes of this Act.

Primary standards to be provided.

7. The Governor General in Council shall provide, in such manner and for such districts as the said Governor General in Council shall direct, proper primary standards and sets of the said authorized Weights and Measures.

Such standards shall, for the purposes of this Act, be deemed the standards for such districts.

Local standards to be provided.

8. The Local Government shall provide, in such manner and for such sub-districts as the Local Government shall direct, copies of such of the said authorized Weights and Measures as shall be necessary to serve as local standards in such sub-districts.

Such local standards shall be deemed correct, until they are proved to be otherwise.

III.—Use of new Weights and Measures.

Use of new Weights and Measures in Government Offices, &c.

9. Whenever the Governor General in Council considers that proper standard Weights and Measures have been made available for the verification of the Weights and Measures to be used by any Government Office or Municipal Body or Railway Company, the Governor General in Council may, by notification in the *Gazette of India*, direct that, after a date to be fixed therein, all or any of the Weights and Measures authorized as aforesaid shall be used in the dealings and contracts by such Office, Body or Company.

General use of new Weights and Measures of Capacity.

10. The Governor General in Council, or the Local Government with the previous assent of the Governor General in Council, may, by notification in the official Gazette, direct that, after a date to be fixed therein, all or any of the Weights and Measures of Capacity authorized as aforesaid shall, in every district or sub-district therein mentioned, be used in the dealings and contracts of all persons engaged in business or trade, or of the persons engaged in any specified business or trade;

and may in like manner, from time to time, alter or revoke such direction;

Provided that no such notification shall issue, until proper standard Weights and Measures have been provided for such district or sub-district.

Contracts by Weight or Measure.

11. After the date fixed in any Notification under section nine or section ten, all dealings and contracts had and made by the Officers, Bodies, Companies, or persons mentioned or referred to in such Notification, for any work to be done or goods to be sold or delivered by Weight or Measure of capacity, length, area or solidity shall, in the absence of a special agreement to the contrary, be deemed to be had and made according to the Weights and the Measures of capacity, length, area or solidity, as the case may be, directed in such Notification to be used by such Officers, Bodies, Companies or persons.

IV.—Wardens.

Appointment of Wardens.

12. The Governor General in Council (as regards the said primary standards and sets of authorized Weights and Measures) and the Local Government (as regards the said local standards) shall appoint Wardens for the custody of the said standards and sets of authorized Weights and Measures.

The Governor General in Council, or the Local Government, as the case may be, may, at any time, suspend or remove any such Warden, and appoint another person in his stead.

Periodical verification of Weights, Measures and Balances.

13. All officers of Government, municipal officers, officers and servants of Railway Companies and persons engaged in businesses or trades, shall, so far as they are required by the rules made under section twenty-seven, submit to a Warden for verification the Weights, Weighing Machines and Measures used by them under the provisions of section nine or section ten, and the Balances used by them in their dealings, at such times not oftener than once in two years, and pay for such verification such fee as the said rules shall prescribe.

Warden to verify and correct Weights, Measures and Balances.

14. Every such Warden (so far as he is required by the rules made under section twenty-seven) shall verify, and shall, if requested so to do, correct, all Weights, Weighing Machines and Measures purporting to indicate Weights or Measures authorized under this Act, and all Balances, which are brought to him to be verified or corrected, and which appear to him fit for verification or correction.

When such Weights, Machines, Measures, or Balances are found or made correct and in conformity with the requirements of this Act, he shall certify such correctness and conformity by stamping, engraving or branding them with the proper mark.

15. The Warden may deface, or render incapable of use, or refuse to verify, correct, or mark, anything so brought, which appears to him unfit for verification or correction.

May refuse to verify or correct things unfit.

16. All prosecutions under this Act shall be instituted and conducted by a Warden, or by such person as in each case the Warden may appoint in this behalf.

To institute and conduct prosecutions.

17. On the application of a Warden, any officer in charge of a police station and, in a Presidency town, any inspector or superior officer of Police, may enter any premises or shop within the limits of such station or town for the purpose of inspecting or searching for Weights, Weighing Machines, and Measures kept for use under the provisions of section nine or ten, and for the purpose of inspecting or searching for the Balances kept for use in the dealings of the person occupying such premises or shop.

Search for Weights, Measures and Balances not verified or not correct.

If such officer find in such premises or shop any such Weight, Machine, Measure or Balance, which shall not be verified under the provisions herein contained, or in conformity with the requirements of this Act, he may seize the same and shall forthwith give information of such seizure to the Magistrate having jurisdiction.

18. Any of the powers and duties conferred and imposed by this Act on a Warden may be exercised and performed by any other officer whom the Local Government may, from time to time, appoint.

Exercise of any of Warden's powers.

V.—Penalties.

19. The Governor General in Council, or the Local Government with the previous assent of the Governor General in Council, may, by notification in the official Gazette, fix the date from which all or any of the provisions of sections twenty, twenty-one, twenty-two and twenty-four shall come into force in respect to any district or sub-district; and the said sections shall be of no effect in such district or sub-district except in so far as they shall have so come into force.

Commencement of penal sections.

20. Whoever sells any Weight, Weighing Machine or Measure, purporting to indicate any Weight or Measure authorized under this Act and directed to be used under section nine or ten, or any Balance, which Weight, Machine, Measure or Balance shall not have been verified under the provisions herein contained, shall, for every such sale, be liable to a fine not exceeding five rupees,

Sale of Weights, Measures and Balances not verified.

and in default of payment thereof, to imprisonment for a term not exceeding a week.

21. Whoever uses or has in his possession for purposes of business or trade any Weight, Weighing Machine or Measure purporting to indicate any Weight or Measure authorized under this Act, and directed to be used by him under section nine or ten, or any Balance, which Weight, Machine, Measure or Balance being correct and in conformity with the requirements of this Act, shall not have been verified under the provisions herein contained, shall, for every such thing so used or had in possession, be liable to a fine not exceeding five rupees,

Use of Weights, Measures and Balances not verified, but correct.

and in default of payment thereof to imprisonment for a term not exceeding a week.

22. Whoever uses or has in his possession, for purposes of business or trade,

Use of Weights, Measures and Balances not verified and not correct.

any Weight or Measure other than a Weight or Measure directed to be used by him under section nine or ten, or any Machine for the purpose of indicating any Weight other than a Weight so directed to be used,

or any Weight, Weighing Machine or Measure, purporting to indicate any Weight or Measure authorized under this Act, and directed to be used by him under section nine or ten, or any Balance, which Weight, Measure, Machine or Balance has not been verified under this Act and is not correct, or is not in conformity with the requirements of this Act,

shall, for every such offence, be liable to a fine not exceeding ten rupees,

and in default of payment thereof to imprisonment for a term not exceeding a fortnight:

Provided that nothing herein contained shall render it penal to use or to have in possession for purposes of business or trade any Weight or Measure in accordance with the standards of Weights and Measures established throughout the United Kingdom of Great Britain and Ireland.

Proviso as to Weights and Measures of the United Kingdom.

23. No person shall be convicted under section twenty-one or section twenty-two unless the Warden shall have proved that Weights or Measures verified under this Act, and suitable for the purposes of the business or trade of such person, were publicly offered for sale and procurable at a reasonable price in the district or sub-district in which the offence was committed, and at or immediately before the time when the offence was committed.

Convictions under sections 21 and 22 how limited.

24. Whoever fails to submit for verification under section thirteen any Weight, Weighing Machine or Measure used by him under the provisions of section nine or section ten, or any Balance used by him in his dealings, shall be liable to a fine not exceeding fifty rupees,

Failure to submit for verification.

and in default of payment thereof to imprisonment for a term not exceeding one month.

25. A Magistrate convicting any person under section twenty, twenty-one, twenty-two or twenty-four of this Act, or under chapter XIII of the Indian Penal Code (*Of offences relating to weighing and measuring*), may order the thing in respect to which the conviction took place to be brought before a Warden, to be dealt with under the provisions of sections fourteen and fifteen:

Disposal of things in respect to which convictions take place.

Provided that, if the Magistrate consider such thing unfit for verification or correction, he may, instead of ordering it to be brought before a

Warden, cause it to be defaced or rendered incapable of use.

Counterfeiting Warden's marks.

26. Whoever knowingly counterfeits any mark used by a Warden under section fourteen, shall be punished with imprisonment for a term which may extend to three years, and shall also be liable to fine.

V.—Miscellaneous.

Power to make rules.

27. The Governor General in Council may, from time to time, make rules consistent with this Act for regulating the following matters :—

(*a*.)—The appointment of Wardens ;

(*b*). The guidance of Wardens in all matters connected with the performance of their duties ;

(*c*). The provision, replacement, custody and use of the standards ;

(*d*). The method of verifying local standards, and Weights, Weighing Machines and Measures authorized under this Act, and Balances, and of certifying such verification ;

(*e*). The errors which may be tolerated in Weights, Weighing Machines and Measures authorized under this Act, and in Balances ;

(*f*). The shapes, proportions and dimensions to be given to Weights, Weighing Machines and Measures authorized under this Act, and to Balances, and the materials of which they may be made ;

(*g*). The marking on Weights and Measures authorized under this Act of their several denominations ;

(*h*). The conditions under which Government Offices, Municipal Bodies, Railway Companies, and persons engaged in businesses or trades, shall be subject to inspection and verification of the Weights, Weighing Machines and Measures authorized under this Act, and of the Balances used or sold by them ;

(*i*). The fees to be paid for verifying, correcting and certifying the verification of Weights, Weighing Machines and Measures authorized under this Act, and of Balances.

Publication of rules.

28. Such rules shall be published in the *Gazette of India*.

Commencement of rules.

And the Governor General in Council, or the Local Government with the previous assent of the Governor General in Council, may, by notification in the official Gazette, declare that, from and after a day to be named therein, all or any of the said rules shall come into force in respect of any Government Office, Municipal Body, or Railway Company, or of the persons engaged in any specified business or trade in any district or sub-district, and, thereupon, to the extent specified in such notification, such rules or rule shall have the force of law.

Recovery of fines and fees.

29. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the police of such towns in force for the time being.

All fees payable under this Act shall be recoverable as though they were fines.

Tables of equivalents.

30. The Local Government may, from time to time, prepare tables of the equivalents of Weights and Measures, other than those authorized under this Act, in terms of the Weights and Measures so authorized, and the equivalents so stated, after notification in the local official Gazette, shall be deemed the true equivalents.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st April 1870, and is hereby promulgated for general information :—

ACT No. XII OF 1870.

THE NATIVE PASSENGER SHIPS ACT, 1870.

ARRANGEMENT OF SECTIONS.

Preamble.

CHAPTER I.—*Preliminary.*

SECTION.

1. Short title.
2. Extent of Act.
   Act not to apply to Ships-of-War, &c.
   Or to sea-going Steam Vessels conveying public mails.
3. Repeal of Act.
4. Interpretation-clause.

CHAPTER II.—*Rules as to Native Passenger Ships.*

5. Native Passenger Ship to sail only from Ports appointed by Government.
6. Not to sail without obtaining a certificate.
7. Penalty.
8. Appointment of Officers.
9. Master to give notice of day of sailing, &c.
10. Power to enter and inspect ship.
11. Ship may be surveyed.
12. Officer to be satisfied before giving certificate—
    (1). That the ship is sea-worthy.
    (2). That the space between-decks for passengers is sufficient.
    (3). That the space on the upper deck is sufficient.
    (4). That there is a due supply of provisions.
13. Number of passengers.
14. List of passengers.

SECTION.

15. Ship taking additional passengers and touching at intermediate Port.
16. Penalty for fraudulent alteration in ship after certificate obtained.
17. Information to be transmitted to Ports of embarkation.
18. Report of Consul, &c., to be admissible in evidence.
19. Depositions to be received in evidence when witnesses cannot be produced.
20. Length of voyage to be fixed by proclamation.
21. Quantity of provisions and water to be shipped.
22. Contract by passengers for supply of their own provisions.
23. Penalty on ships bringing excessive number of passengers from certain Foreign Ports to Indian Ports.
24. Bond when ship clears for a Port in Red Sea.
25. Ships sailing to or from a Port in Red Sea to touch at Aden.
26. Bill of health.

CHAPTER III.—*Coasting Steamers.*

27. Certificates to be furnished to Coasting Steam Vessels intended to carry passengers.
28. Certificates to Coasting Steam Vessels how to be granted, &c.
29. Copy of certificate to be placed in conspicuous part of ship.
30. Penalty for excess of number specified in certificate.
31. Penalty for proceeding without certificate.
32. Grant or revocation of certificate to be subject to control of Government.

CHAPTER IV.—*Miscellaneous.*

33. Penalty on landing passenger at a place other than that at which he has contracted to land.
34. Passenger's right of action preserved.
35. Adjudication of offences.
Fine leviable by distress on ship.
36. Jurisdiction.
37. By whom proceedings for penalties to be instituted.
38. Application of fines.

An Act for the regulation of Native Passenger Ships, and of Steam Vessels intended to convey Passengers on coasting voyages.

Preamble.

WHEREAS abuses have occurred in the overcrowding of Ships conveying Native Passengers between Ports and places in India, and Ports and places in the Red Sea or Persian Gulf; and whereas similar abuses have also occurred in the case of Ships commanded or owned by subjects of Her Majesty and conveying Native Passengers between other Ports and places situate east of the Cape of Good Hope, and Ports and places in the Red Sea or Persian Gulf; and whereas it is expedient to prevent such abuses, and to provide for the regulation of all such Ships as aforesaid which shall depart from or arrive at any of the said Ports or places in India, and also for the regulation of Steam Vessels intended to carry passengers on coasting voyages; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Native Passenger Ships Act, 1870."

Extent of Act.

2. This Act extends to all subjects of Her Majesty whether within British India or within the dominions of Princes and States in India in alliance with Her Majesty, and to all persons being Native Indian subjects of Her Majesty without and beyond British India.

Act not to apply to Ships-of-War, &c.

Or to sea-going Steam Vessels conveying public mails.

Nothing in this Act applies to any Ship-of-War or Transport belonging to or in the service of Her Majesty or to any Ship-of-War belonging to any Foreign Prince or State, or to any Ship under contract with the Government of any European State, or to any sea-going Steam Vessel employed in the conveyance of the public mails under a contract.

Repeal of Act.

3. Act No. XXI of 1858 *(for the regulation of Native Passenger Ships, and of Steam Vessels intended to convey Passengers on coasting voyages)* is hereby repealed; and section one of Act No. II of 1860 *(to amend the law relating to the carriage of Passengers by sea)* shall be read as if, for the words and figures "Act XXI of 1858," the words and figures "The Native Passenger Ships Act, 1870," were substituted.

4. In this Act—

Interpretation-clause.

"Magistrate."

The word "Magistrate" means a person exercising powers not inferior to those of a Subordinate Magistrate of the first class, and includes a Justice of the Peace, and, at the Port of Aden, the Political Resident and his Assistants:

"Local Government."

The words "Local Government" mean the person or persons for the time being immediately administering the Executive Government of the territories where the Port or place in question is situate:

"Master."

The word "Master" includes every person having command or charge of a Vessel:

"Native Passenger Ship."

The words "Native Passenger Ship" mean a vessel carrying more than thirty passengers being natives of Asia or Africa, which may depart or proceed on any voyage from a Port or place in British India or in the said dominions to any Port or place in the Red Sea or Persian Gulf, or which may arrive at any Port or place within British India or the said dominions from any Port or place in the Red Sea or Persian Gulf, having on board more than thirty such passengers.

CHAPTER II.—*Rules as to Native Passenger Ships.*

Native Passenger Ship to sail only from Ports appointed by Government.

5. No Native Passenger Ship shall depart or proceed upon any voyage to which this Act extends from any Port or place within British India or the said dominions other than such Ports and places as the Local Government may from time to time appoint; and after any Native Passenger Ship has departed or proceeded upon any such voyage from a Port or place so to be appointed, no person shall be received on board as a passenger, except at some other duly appointed Port or place.

Not to sail without obtaining a certificate.

6. No Native Passenger Ship shall depart or proceed upon any such voyage from any Port or place appointed under this Act, until the Master shall have obtained a certificate from an officer authorized to grant the same.

Penalty.

7. If any Native Passenger Ship departs or proceeds upon a voyage from any Port or place within British India or the said dominions,

or if any person is received as a passenger on board a Native Passenger Ship in contravention of the provisions of section five or section six,

the Owner or Master shall, for every passenger conveyed on a Ship unlawfully departing or proceeding on such voyage, or for every passenger unlawfully received on board, be liable to a penalty not exceeding one hundred rupees, or to imprisonment not exceeding one month, or to both;

and the Ship, if found within two years in any place within British India, may be seized and detained by any Chief Officer of Customs until the penalties incurred under this Act have been adjudicated, and the payment of the fines imposed under this Act, with all costs, has been enforced under the provisions of section thirty-five.

Appointment of officers.

8. Within British India, the Local Government shall appoint such persons as it may deem proper to exercise or perform the powers and duties conferred and imposed by this Act.

Master to give notice of day of sailing, &c.

9. The Master of any Native Passenger Ship sailing from any Port or place appointed under this Act, shall give notice to the proper officer that the Ship is to carry Native Passengers, and of her destination, and of the proposed day of sailing;

such notice shall be given not less than three days before the proposed day of sailing.

Power to enter and inspect Ship.

10. After receiving such notice, the officer aforesaid, or any person authorized by him, shall be at liberty at all times to enter and inspect the Ship and the fittings, provisions, and stores therein;

and any person impeding or refusing to allow such inspection shall be liable, on conviction, to a fine not exceeding five hundred rupees for each offence, or to imprisonment for a term not exceeding three months, or to both.

Ship may be surveyed.

11. The officer aforesaid may, if he think fit, cause the Ship to be surveyed at the expense of the Master by a competent surveyor, who shall report whether the Ship is, in his opinion, sea-worthy and fit for her intended voyage.

Officer to be satisfied before giving certificate.

12. The officer aforesaid shall not give his certificate, unless he shall be satisfied—

That the Ship is sea-worthy.

(1). That the Ship is sea-worthy and properly manned, equipped, fitted, and ventilated; and has not on board any cargo likely, from its quality, quantity, or mode of stowage, to prejudice the health or safety of the passengers.

That the space between-decks for passengers is sufficient.

(2). That the space appropriated to the passengers in the between-decks contains at the least twelve superficial and seventy-two cubical feet of space for every adult passenger on board, that is to say, for every passenger above twelve years of age, and for every two passengers between the ages of one year and twelve years.

That the space on the upper deck is sufficient.

(3). That a space of four superficial feet per adult is left clear on the upper deck for the use of the passengers.

That there is a due supply of provisions.

(4). That provisions, fuel, and water have been placed on board, of good quality, properly packed, and sufficient to supply the passengers on board during the declared duration of the intended voyage, according to the scale hereinafter contained.

Number of passengers.

13. No such Ship shall carry any greater number of passengers than, together with the Master and crew, shall amount to the proportion of two persons for every three tons of the registered or estimated tonnage of the Ship.

List of passengers.

14. The Master of any such Ship, before departing or proceeding on any such voyage from any Port or place in British India, shall sign two lists, specifying (as accurately as may be) the names of all the passengers, and stating the number of the crew; and shall deliver them to the officer aforesaid, who shall thereupon (after having first mustered the passengers and compared the number and names of such passengers with the lists) countersign and return to the Master one of such lists.

The Master shall note in writing on such last-mentioned list, and on any additional list to be made under this Act, the date and supposed cause of death of any passenger who may die on the voyage, and shall forthwith, on the arrival of the Ship at her destination or at any Port at which it may be intended to land passengers and before any passengers are landed, produce the list, with any additions hereto made, to any person lawfully exercising Consular authority on behalf of Her Majesty at the Port of arrival if it be a Foreign Port, or to the Chief Officer of Customs, or the officer (if any) appointed under this Act, at any

Port or place at which it shall be intended to land the passengers or any of them.

In case of non-compliance with any of the requirements of this section on the part of the Master, or if any false entry be wilfully made by him in any such list, the Master shall be liable to a fine not exceeding five hundred rupees for each offence, or to imprisonment for a term not exceeding three months, or to both.

Ship taking additional passengers and touching at intermediate Port.

15. If, after the Ship shall have departed or proceeded on any such voyage, any additional passengers are taken on board at a Port or place within British India or the said dominions, appointed under this Act for the embarkation of passengers,

or if such Ship shall, upon her voyage, touch or arrive at any such Port, having previously received on board additional passengers at any place beyond British India or the said dominions, the Master shall obtain a fresh certificate from the officer at such Port, and shall make lists of all such additional passengers; and all the provisions hereinbefore contained in that behalf shall be applicable to any certificate granted or list made under this section.

In case the Master fail to obtain any such fresh certificate, or to make any such list of additional passengers, he shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding three months, or to both.

Penalty for fraudulent alteration in Ship after certificate obtained.

16. If any Master of a Ship, after having obtained a certificate under section six or section fifteen of this Act, shall fraudulently do or suffer to be done any act or thing whereby such certificate shall become inapplicable to the altered state of the Ship, its passengers, or other matters to which such certificate relates, he shall be liable to a fine not exceeding two thousand rupees, or to imprisonment not exceeding six months, or to both.

Information to be transmitted to Ports of embarkation.

17. The Chief Officer of Customs, or the officer (if any) appointed under this Act, at any Port or place within British India at which the Ship shall touch or arrive, shall, with advertence to the requirements of this Act, transmit any particulars which he may deem important respecting the Ship and the passengers conveyed therein, to the officer at the Port from which the Ship commenced her voyage, and also to the officer at any other Port within British India or the said dominions where the passengers or any of them embarked.

Report of Consul, &c., to be admissible in evidence.

18. In any proceeding for the adjudication of any penalty incurred under this Act, any document purporting to be a report of such particulars as are referred to in the last preceding section, or a copy of the proceedings of any Court of Justice duly authenticated, and also any like document purporting to be made and signed by any person lawfully exercising Consular authority on behalf of Her Majesty in any Foreign Port, shall be received in evidence, if the same appears to have been officially transmitted to any officer at or near the place where the proceeding under this Act is had.

Depositions to be received in evidence when witnesses cannot be produced.

19. Whenever, in the course of any legal proceeding instituted under this Act at any Port or place in British India, the testimony of any witness is required in relation to the subject-matter of such proceeding, any deposition that such witness may have previously made in relation to the same subject-matter before any Justice or Magistrate in Her Majesty's dominions (including all parts of India other than those subject to the same Local Government as the Port or place where such proceedings are instituted) or any British Consular Officer elsewhere, shall, if authenticated by the signature of the Justice, Magistrate or Consular Officer, be admissible in evidence on due proof that such witness cannot be found within the jurisdiction of the Court in which such proceedings are instituted:

Provided that, if the proceeding is criminal, such deposition shall not be admissible unless it was made in the presence of the person accused, and the fact that it was so made is certified by the Justice, Magistrate, or Consular Officer.

It shall not be necessary in any case to prove the signature or official character of the person appearing to have signed any such deposition; and in any criminal proceeding, such certificate as aforesaid shall, unless the contrary is proved, be sufficient evidence of the accused having been present in manner thereby certified.

Length of voyage to be fixed by proclamation.

20. Within British India, the Local Government may, by any proclamation to be from time to time issued for that purpose and published in the Government Gazette (if any), or in one of the public newspapers, declare what shall be deemed, for the purposes of this Act, the duration of the voyage of any Native Passenger Ship from any Port or place in British India or the said dominions to any other Port or place.

Quantity of provisions and water to be shipped.

21. Every Native Passenger Ship, at the time of departure from the Port or place at which passengers shall be embarked under this Act, shall have on board good and wholesome provisions for the use and consumption of the passengers, over and above the victualling of the crew, to the amount or in the proportion following, that is to say, a supply of water to the amount of five gallons to every week of the declared duration of the voyage for every passenger on board, such water being carried in tanks or sweet casks, and a supply of rice, flour, oatmeal, or bread-stuffs to the amount of seven pounds weight to every week of such duration voyage for every such passenger;

Provided that, when any such Ship shall be destined to call at a Port or place in the course of her voyage for the purpose of filling up her water-casks, a supply of water at the rate before mentioned for every week of an average voyage to such

Port or place of calling, shall be deemed to be a compliance with this Act.

The provision of this section regarding food shall be deemed to have been complied with in any case where it shall appear that, by the special authority of the Local Government, any other articles of food were substituted for the articles above enumerated as being equivalent thereto.

Contract by passengers for supply of their own provisions.

22. The requirements of this Act respecting the supply of provisions for passengers shall not, except as to the supply of water, be applicable to any passenger who may have contracted to furnish his own provisions.

Penalty on Ships bringing excessive number of passengers from certain Foreign Ports to Indian Ports.

23. If any Ship, bringing passengers from any Port or place east of the Cape of Good Hope and not within British India or the said dominions to any Port or place within British India or the said dominions, shall have on board a greater number of passengers or persons than in the proportion prescribed by this Act, the Master of such Ship shall, in addition to any other penalty which he may have incurred under the provisions of this Act, be liable, on conviction, for each person in excess of such proportion to a fine not exceeding fifty rupees, or to imprisonment not exceeding one month, or to both.

Bond when Ship clears for a port in Red Sea.

24. In the case of every Native Passenger Ship sailing from any Port within British India to any Port in the Red Sea, the officer whose duty it is to grant a port-clearance for any such Ship, shall not grant such clearance unless and until the Owner, Agent or Master of such Ship and two sureties resident in British India shall, by a joint and several bond, have become bound unto the Secretary of State for India in Council in the penal sum of rupees five thousand, conditioned to be void if the said Ship touches at Aden on her outward and also on her homeward voyage and does not leave that Port without having obtained from the proper authority a clean bill of health.

Ships sailing to or from a port in Red Sea to touch at Aden.

25. Every Ship carrying more than thirty passengers being Natives of Asia or Africa, and sailing from any port east of the Cape of Good Hope to any Port in the Red Sea,

or sailing from any Port in the Red Sea to any Port east of the Cape of Good Hope,

shall touch at Aden, and shall not leave that Port without having obtained from the proper authority a clean bill of health.

Every Master of a Ship offending under this section, shall, for every such offence, be liable to a fine not exceeding two thousand rupees, or to imprisonment not exceeding six months, or to both.

Bill of health.

26. No bill of health shall be granted under section twenty-four or section twenty-five in case the Ship has on board a greater number of passengers or persons than in the proportion prescribed by this Act.

CHAPTER III.—*Coasting Steamers.*

Certificates to be furnished to coasting Steam Vessels intended to carry passengers.

27. Steam Vessels intended to carry passengers on coasting voyages from or to any Port or place within British India, shall, before proceeding on such voyages, be furnished with certificates granted in manner hereinafter provided.

Certificates to coasting Steam Vessels how to be granted, &c.

28. Every such certificate shall be granted at the discretion of an officer authorized by the Local Government to grant the same, and shall remain in force for the period therein specified, unless sooner revoked.

The officer so authorized shall not grant such certificate, or suffer the same to remain in force, unless he is satisfied, by inspection or survey (to be made at least twice in each year at the expense of the Master or Owner, and upon payment of a fee not exceeding twenty rupees), that such Steam Vessel is sea-worthy and properly equipped with boats and otherwise, and that the engines and machinery are in a fit state to enable her to proceed on her voyage.

The certificate shall state the limits (if any) within which the Vessel is to ply, and the number of Native Passengers which the Vessel is permitted to carry: such number to be subject to such conditions and variations according to the time of year, the nature of the voyage, and the cargo carried, as the case requires.

Copy of certificate to be placed in conspicuous part of Ship.

29. The Owner or Master of any such Steam Vessel shall put up in a conspicuous part of the Ship, so as to be visible to persons on board the same, a copy of the said certificate, and shall cause it to be continued in such position so long as the certificate remains in force; and in default, such Owner or Master shall, for each offence, be liable to a fine not exceeding two hundred rupees, or to imprisonment for any term not exceeding a month, or to both.

Penalty for excess of number specified in certificate.

30. If such Steam Vessel has on board thereof any number of passengers which, having regard to the time of the year and other circumstances, is greater than the number allowed by the certificate, the Owner or Master shall, for every passenger over and above the number allowed by the certificate, be liable to a fine not exceeding twenty rupees, or to imprisonment not exceeding one week, or to both.

Penalty for proceeding without certificate.

31. If any such Steam Vessel shall proceed on any such voyage without such certificate as aforesaid, the Owner or Master shall be liable to a fine not exceeding five hundred

rupees, or to imprisonment for any term not exceeding three months, or to both.

Grant or revocation of certificate to be subject to control of Government.

32. In the grant or revocation of any certificate under this Act, the officer granting or revoking the same shall be subject to the control of the Local Government or of any intermediate authority which that Government may appoint.

CHAPTER IV.—*Miscellaneous.*

Penalty on landing passenger at a place other than that at which he has contracted to land.

33. If any Native passenger in any Ship shall be landed at any Port or place other than the Port or place at which he may have contracted to land, unless with his previous consent, or unless such landing is made necessary by perils of the sea or other unavoidable accident, the Master shall, for each offence, be liable to a penalty not exceeding two hundred rupees, or to imprisonment for any term not exceeding a month, or to both.

Passenger's right of action preserved.

34. Nothing in this Act contained shall take away or abridge any right of action which may accrue to any Native passenger, or to any other person, in respect of the breach or non-performance of any contract made with the Master or Owner of the Ship or his Agent.

Adjudication of offences.

35. All offences against this Act shall be punishable in a summary manner by a Magistrate.

Fine leviable by distress on Ship

If the person on whom any fine is imposed under this Act is the Master or Owner of a Ship, and the fine is not paid at the time and in the manner prescribed by the order of payment, the Magistrate may, in addition to the means prescribed by law for enforcing payment, direct by warrant the amount remaining unpaid to be levied by distress and sale of the said Ship, her tackle, furniture and apparel.

Jurisdiction

36. For the purpose of the adjudication of penalties under this Act, every offence hereunder shall be deemed to have been committed within the limits of the jurisdiction of the Magistrate of the place where the offender is found.

By whom proceedings for penalties to be instituted.

37. The penalties to which Masters and Owners of Ships are liable by this Act, shall be enforced only by information laid at the instance of the officers appointed to grant certificates under this Act; or, at any Port or place where there is no such officer, by the Chief Officer of Customs.

Application of fines.

38. Any Magistrate imposing any fine under this Act may, if he thinks fit, direct the whole or any part thereof to be applied in compensating any person for any wrong or damage which he may have sustained by the act or default in respect of which such fine is imposed, or in or towards payment of the expenses of the proceedings.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st April 1870, and is hereby promulgated for general information :—

ACT No. XIII OF 1870.

An Act to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by, Government.

Application of Railway Act to Railways belonging to Government but worked by Companies.

1. ACT No. XVIII of 1854 (*relating to Railways in India*) shall apply to all Railways now or hereafter belonging to Government, but worked by a Railway Company, in the same manner as if such Railways belonged to the Company and had been opened by the Company in manner mentioned in the preamble to the said Act.

Application of Railway Act to Railways worked by Government.

2. Subject to the modifications hereinafter mentioned, the said Act shall apply to all Railways now or hereafter worked by Government in the same manner as if such Railways had been opened by a Railway Company in manner aforesaid.

Modifications of Act when applied to Railways worked by Government.

3. In applying the said Act to any Railway now or hereafter worked by Government,

the expressions "servant of the Company," "such servant," "such servant of the Company," "servant of the said Company," "Company's servants," "servants of the Company" "their servants" and "any of their servants" shall mean a servant or servants employed on such Railway:

the expressions "officer or servant of such Railway Company," "officer or servant of such Company," "officer or servant of the Company," "servant or officer of the Company," and "such officer or servant" shall mean an officer or servant employed on such Railway:

the expressions "the premises of any such Railway Company," "the premises of the Company," "premises belonging to the Company," "lands belonging to such Railway Company," and "lands, stations or other premises belonging to the Company" shall mean the premises, lands or stations (as the case may be) occupied by or for such Railway:

the expression "delivered to such Railway Company" shall mean "delivered to an officer on be-

half of Government," and the expression "engagements on behalf of the said Railway Company" shall mean engagements on behalf of Government:

sections nine and ten shall be read as if, for the expression "No such Railway Company shall," the expression "The Government shall not" were substituted:

the expressions "any such Railway Company," "such Railway Company," "any such Company," and "the Company" shall mean, in sections three, six, eight, eleven, twelve, fifteen, twenty-two, twenty-seven and thirty, the Government;

but in sections seventeen, nineteen, twenty, twenty-one, twenty-three, forty-one and forty-two, the expressions "Railway Company," "such Railway Company," "the Company" and "they" (when referring to a Company) shall mean the officer for the time being entrusted with the control of such Railway:

in section twenty the expression "their railway" shall mean such Railway:

and section twenty-nine shall be read as follows:—

"XXIX. In the construction of this Act, every officer and servant employed on such Railway shall be deemed to be legally bound to do everything necessary for or conducive to the safety of the public, which he shall be required to do by any regulation made by the officer for the time being entrusted with the control of such Railway and allowed by the Governor General of India in Council, and of which regulation such officer or servant shall have notice;

and every such officer and servant shall be deemed to be legally prohibited from doing every act which shall be likely to cause danger and which by any such regulation he shall be prohibited from doing;

and every person employed by or on behalf of the Government to do any act upon the Railway shall be deemed to be a servant employed on such Railway."

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for general information:—

ACT No. XIV OF 1870.

An Act for repealing certain enactments which have ceased to be in force, or have become unnecessary.

Preamble.

WHEREAS it is expedient that certain enactments (mentioned in the schedule to this Act) which have ceased to be in force otherwise than by express and specific repeal, or have by lapse of time and change of circumstances become unnecessary, or which merely repeal prior enactments, should be expressly and specifically repealed; It is hereby enacted as follows:—

Enactments in schedule repealed.

1. The enactments mentioned in the schedule to this Act are hereby repealed to the extent specified in the third column of the same schedule:

Provided that the repeal by this Act of any enactment shall not affect any Act or Regulation in which such enactment has been applied, incorporated or referred to:

And this Act shall not affect the validity or invalidity of anything already done or suffered, or any indemnity already granted, or any right or title already acquired, or accrued, or any remedy or proceeding in respect thereof, or the proof of any past act or thing:

Nor shall this Act affect any principle or rule of law, or established jurisdiction, form or course of pleading, practice or procedure, or existing usage, custom, privilege, restriction, exemption, office or appointment, notwithstanding that the same respectively may have been in any manner affirmed, recognized, or derived by, in or from, any enactment hereby repealed:

Nor shall this Act provide or restore any jurisdiction, office, usage, custom, privilege, restriction, exemption, usage or practice not now existing, or in force.

Short title.

2. This Act may be called "The Repealing Act, 1870."

SCHEDULE.

PART I.—STATUTES.

Year and chapter.	TITLE.	Extent of repeal.
13 Geo. III, cap. lxiii.	An Act for establishing certain regulations for the better management of the affairs of the East India Company, as well in India as in Europe.	Sections sixteen, nineteen, twenty, twenty-seven, twenty-eight, twenty-nine, thirty-one, thirty-three, thirty-six, and thirty-eight from and including the words "and for that purpose" to the end of the section.
21 Geo. III, cap. lxx.	An Act to explain and amend so much of an Act, made in the thirteenth year of the reign of his present Majesty, intituled, An Act for establishing certain regulations for the better management of the affairs of the East India Company, as well in India as in Europe, as relates to the administration of justice in Bengal; and for the relief of certain persons imprisoned at Calcutta in Bengal, under a judgment of the Supreme Court of Judicature; and also for indemnifying the Governor General and Council of Bengal, and all officers who have acted under their orders or authority, in the undue resistance made to the process of the Supreme Court.	Sections nine to sixteen (both inclusive). Sections nineteen to twenty-six (both inclusive).

SCHEDULE—*continued.*

Year and chapter.	TITLE.	Extent of repeal.
38 Geo. III, cap. lii.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further regulations for the Government of the said territories, and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and Government of the towns of Calcutta, Madras and Bombay.	Sections sixty-one, One hundred and thirty-seven from and including the words "nor shall it be lawful for any of His Majesty's subjects" to the end of the section, Sections one hundred and fifty-five and one hundred and fifty-nine.
37 Geo. III, cap. cxlii.	An Act for the better administration of justice at Calcutta, Madras and Bombay; and for preventing British subjects from being concerned in loans to the Native Princes in India.	Sections four to eight (both inclusive), sections fifteen, seventeen to twenty-six (both inclusive), section thirty.
39 & 40 Geo. III, cap. lxxix.	An Act for establishing further regulations for the Government of the British territories in India, and the administration of justice within the same.	Sections four, six, eight, ten, eleven, seventeen, eighteen, nineteen, twenty-one, twenty-two, twenty-three, twenty-four.
53 Geo. III, cap. clv.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the Government of the said territories, and the better administration of justice within the same; and for regulating the trade to and from the places within the limits of the said Company's Charter.	Sections ninety-eight, ninety-nine, one hundred and one, one hundred and four, one hundred and eight, one hundred and nine, one hundred and thirteen, one hundred and twenty-two.
54 Geo. III, cap. cv.	An Act to remove doubt as to the Duties and Taxes heretofore imposed and levied under the authority of the several Governments in the East Indies.	The whole.
55 Geo III, cap. lxxxiv.	An Act to amend so much of an Act of the thirty-third year of His present Majesty, as relates to fixing the limits of the Towns of Calcutta, Madras and Bombay; and also so much of an Act of the thirty-ninth and fortieth year of His present Majesty, as relates to granting Letters of Administration to the effects of persons dying intestate within the several Presidencies in the East Indies, to the Registrar of the Ecclesiastical Courts; and to enable the Governor in Council of the said Presidencies to remove persons not being British subjects; and to make provision for the Judges in the East Indies in certain cases.	The whole Act, except section one.

SCHEDULE—*continued.*

Year and chapter.	TITLE.	Extent of repeal.
4 Geo. I cap. lxxi.	An Act for defraying the charge of retiring pay, pensions and other expenses of that nature, of His Majesty's Forces serving in India; for establishing the pensions of the Bishop, Archdeacons and Judges; for regulating Ordinations; and for establishing a Court of Judicature at Bombay.	Sections eight, nine, ten and fourteen.
5 Geo. IV, cap. cviii.	An Act for transferring to the East India Company certain possessions newly acquired in the East Indies, and for authorizing the removal of convicts from Sumatra.	Section two.
6 Geo. IV, cap. lxxxv.	An Act for further regulating the payment of the salaries and pensions to the Judges of His Majesty's Courts in India, and the Bishop of Calcutta; for authorizing the transportation of offenders from the Island of Saint Helena; and for more effectually providing for the administration of Justice in Singapore and Malacca, and certain Colonies on the Coast of Coromandel.	Section six.
7 Geo. IV, cap. xxxvii.	An Act to regulate the appointment of juries in the East Indies.	So much as has not been repealed.
9 Geo. IV, cap. xxxiii.	An Act to declare and settle the law respecting the liability of the real estates of British subjects and others, situate within the jurisdiction of His Majesty's Supreme Courts in India, as assets in the hands of executors and administrators, to the payment of the debts of their deceased owners.	The whole Act, except as to the estates of persons dying before the first day of January 1866.
11 Geo. IV. & 1 Wm. IV, cap. lxxv.	An Act for the relief of the sufferers by the insolvency of Gilbert Ricketts, Esquire, formerly Registrar of the Supreme Court of Judicature at Madras.	The whole.
5 & 6 Wm. IV, cap. vi.	An Act to indemnify the Governor General and other persons in respect of certain acts done in the administration of the Government of the British Territories in the East Indies subsequent to the twenty-second day of April One thousand eight hundred and thirty-four, and to make those Acts valid.	The whole Act so far as it relates to British India.
11 & 12 Vic., cap. xxi.	An Act to consolidate and amend the Laws relating to insolvent debtors in India.	Sections one, sixty-five, sixty-six and sixty-seven.
17 & 18 Vic., cap. civ.	An Act to amend and consolidate the Acts relating to Merchant Shipping.	Section nine, so far as it relates to British India.

PART II.—ACTS.

Number and year.	SUBJECT OR TITLE.	Extent of repeal.
X of 1836	Indigo contracts	Section one.
XX of 1836	Revenue Sale Law ...	Sections one and four.
VI of 1837	Land Revenue (Cuttack) ...	Section two.
XXXVI of 1837.	Madras Criminal Jurisdiction Act.	In section one, the words and figures "It is hereby enacted that from the 15th day of December 1837," and in section two the words "from the said day."
XI of 1838	Amins, Bengal	Section one and in section two the words 'And it is hereby enacted that.'
XVI of 1838	Bombay Judiciary ...	In section one, clause one, the words 'It is hereby enacted in modification of the rules contained in chapter VII, Regulation XVII of 1827 of the Bombay Code that'
		In section five, the words "without further costs of stamps to the parties except on new exhibits if any such should be allowed to be filed," and from and including the words "but if an appeal" to the end of the section.
XIX of 1838	Bombay Coasting Vessels ...	Section one.
XXIX of 1838.	Salt Department, Bengal ...	Section one.
XXXII of 1838.	Justices of the Peace ...	Sections two and three.
VII of 1839	Tahsildárs, Madras ...	Section one.
XXIV of 1839.	Ganjam and Vizagapatam ...	Section one.
XVI of 1840	An Act concerning the management of convicts transported to places within the territories of the East India Company.	Section four.
XI of 1841	An Act for consolidating and amending the Regulations concerning Military Courts of Requests for Native Officers and Soldiers in the service of the East India Company.	The first twenty-one words in section one, and section eighteen.
XII of 1841	An Act for amending the Bengal Code in regard to sales of land for arrears of revenue.	Section one.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXIX of 1841.	An Act for amending such parts of the Bengal and Madras Codes as concern the dismissal of suits and appeals for neglecting to proceed in the same.	Section three down to and including the words 'are repealed, and'
XVII of 1842	An Act relative to the number and powers of the Revenue Commissioners under the Presidency of Bombay.	Section one and in sections two and three the words 'and it is hereby enacted that'
XI of 1843	An Act for regulating the service of hereditary officers under the Presidency of Bombay.	Section one.
XI of 1844	An Act for the improvement of the administration of justice and despatch of business in the Supreme Court of Judicature at Fort William in Bengal.	The whole.
XVI of 1844	An Act for increasing the Excise and Import Duties heretofore payable to the Government on salt manufactured within or imported into the territories subject to the Government of the Presidency of Bombay.	Sections one, three and five.
XVIII of 1844.	An Act for the better control and management of gaols within the Bengal Presidency.	Section one and in section two the words 'And it is hereby enacted that'
XX of 1844	An Act to amend the law relating to advances *bonâ fide* made to Agents intrusted with goods, by extending to the territories of the East India Company, in cases governed by English Law, the provisions of the Statute 5 & 6 Victoria, c. 39, as altered by this Act.	Section nine.
XV of 1845	An Act for declaring and enacting the privileges of Native Officers and Soldiers of the Armies of the three Presidencies in respect of judicial and revenue proceedings.	Section six.
VIII of 1846	An Act for determining the duration of the existing Settlement of the North-Western Provinces.	Section one so far as it relates to Hissar, Saharanpore, Moozuffernugger, Meerut, Bulundshuhur, Allyghur, Bijnore, Budaon, Bareilly, Shajehanpore, Furruckabad, Allahabad, Goruckpore and Azimgurh.
I of 1847	An Act for the establishment and maintenance of Boundary Marks in the North-Western Provinces of Bengal.	In section six, the words and figures "under Act IV of 1840."
IX of 1847	An Act regarding the assessment of lands gained from the sea or from rivers by alluvion or dereliction within the Provinces of Bengal, Behar and Orissa.	Section eight.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XX of 1847	An Act for the encouragement of learning in the territories subject to the Government of the East India Company, by defining and providing for the enforcement of the right called copy-right therein.	Section seventeen.
IV of 1848	An Act for regulating Coroner's Juries.	In section two, the words and figures "according to the provisions of Act No. II of 1839."
XVI of 1848	An Act to remove certain restrictions on the salt trade.	The whole.
XVIII of 1848.	An Act for the administration of the estate of the late Nawab of Surat, and to continue privileges to his family.	Sections three and four.
I of 1849	An Act to provide more effectually for the punishment of offences committed in Foreign States.	Section one.
VI of 1849	For securing Military and Naval pensions and superannuation allowances.	Sections one and four.
XI of 1849	For securing the Abkaree revenue of Calcutta.	Section one.
IX of 1850	An Act for the more easy recovery of small debts and demands in Calcutta, Madras and Bombay.	Section seven. In section seventeen, the words 'by action of debt or on the case.'
XI of 1850	An Act to amend Act X, 1841.	Section one.
XII of 1850	For avoiding loss by the default of Public Accountants.	Section six.
XIX of 1850	Concerning the binding of Apprentices.	Section six.
XXV of 1850	An Act for the forfeiture to Government of deposits made on incomplete sales of land under Regulation VIII, 1819, and Act IV, 1846.	Section one.
XXVI of 1850.	An Act to enable improvements to be made in towns.	Section one.
XXXIII of 1850.	An Act for amending the forms necessary for the sale of Putnee Tenures in Bengal.	Sections two and three.
XXXVII of 1850.	For regulating inquiries into the behaviour of public servants.	Section one.
XLIV of 1850.	An Act for consolidating the Board of Customs, Salt and Opium, and the Sudder Board of Revenue in the Lower Provinces of Bengal.	Section one.
VI of 1851	Respecting certain land in Bombay called Foras Land.	The whole.
VIII of 1851	An Act for enabling Government to levy tolls on public roads and bridges.	Section one.
V of 1852	An Act for giving effect to the provisions of an Act of Parliament, passed in the 15th year of the reign of Her present Majesty, intituled "An Act for Marriages in India."	Section twenty-six.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XV of 1852	An Act to amend the Law of Evidence.	Section fourteen.
XVI of 1852	An Act for further improving the administration of Criminal Justice in Her Majesty's Courts of Justice in the territories of the East India Company.	Sections ten and twenty-seven.
XIX of 1852.	An Act for securing the Abkaree revenue of Madras.	Section one.
XXIII of 1852.	To authorize and empower the Governors in Council of the respective Presidencies of Madras and Bombay to mitigate or discharge fines, amercements, &c., imposed by the Supreme Courts, or any other Courts of Justice at Madras and Bombay respectively.	The preamble and section one.
XXIX of 1852.	An Act to amend the law respecting the Circuits of Judicial Commissioners in the Presidency of Bombay.	Section one.
XI of 1853	An Act to facilitate the removal of Nuisances and encroachments below High-water Mark in the Islands of Bombay and Colaba.	In section seven, the words "the East India Company as trustees for".
XX of 1853.	An Act to amend the law relating to Pleaders in the Courts of the East India Company.	Section one.
V of 1854	An Act to amend Act No. V of 1838 relating to the Bengal Bonded Warehouse Association.	Section one.
VII of 1854	An Act for the apprehension, within the territories under the Government of the East India Company, of persons charged with the commission of heinous offences beyond the limits of the said Territories, and for delivering them up to justice, and to provide for the execution of warrants in places out of the jurisdiction of the authorities issuing them.	Section twenty-four.
XIII of 1854.	An Act to repeal Act No. VI of 1852, and to make provision for defraying the cost of the Light House on Pedra Branca, and for maintaining the same, and also a Floating Light established in the Straits of Malacca, to the west of Singapore, and for the establishment and maintenance of such further Lights in or near to the said Straits as may be deemed expedient.	Section one.
XVI of 1854.	An Act to amend Regulation XI of 1831 of the Bengal Code.	Section one.
XVIII of 1854.	An Act relating to Railways in India.	Section thirty-nine.
XXIV of 1854	An Act to prohibit the possession of certain offensive weapons in Malabar.	In section one from and including the words "and every person" to the end of the section. In section two the words "After such date."
XXVII of 1854.	An Act to amend the law relating to the Nazim of Bengal.	Section one.

SCHEDULE —*continued.*

Number and year.	TITLE.	Extent of repeal.
XXX of 1854	An Act to provide for the levy of duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Sections one and twelve.
XXXI of 1854.	An Act to abolish real actions and also fines and common recoveries, and to simplify the modes of conveying land in cases to which the English Law is applicable.	Section one.
II of 1855.	An Act for the further improvement of the Law of Evidence.	Section seventeen.
XXII of 1855	An Act for the regulation of Ports and Port-dues.	Section one, and in section thirty-five, the words "or of the Hon'ble East India Company," section forty-three.
XXIV of 1855	An Act to substitute penal servitude for the punishment of Transportation in respect of European and American convicts, and to amend the law relating to the removal of such convicts.	Section sixteen.
XXVI of 1855	An Act to facilitate the payment of small deposits in Government Savings' Banks to the representatives of deceased depositors.	So much of section five as relates to persons dying in the service or in the marine service of the East India Company.
XXVIII of 1855.	An Act for the repeal of the Usury Laws.	Sections one, seven, eight and the schedule.
XXXII of 1855.	An Act relating to embankments.	Section one.
XXXVII of 1855.	An Act to remove from the operation of the general Laws and Regulations certain Districts inhabited by Sonthals and others, and to place the same under the superintendence of an officer to be specially appointed for that purpose.	Section six.
VIII of 1856	An Act for the better control of the gaols within the Presidencies of Fort St. George and Bombay.	Section one.
XI of 1856	An Act for the better prevention of desertion by European Soldiers from the Land Forces of Her Majesty and of the East India Company in India.	In the title and the preamble the words "and of the East India Company."
XII of 1856	An Act to amend the law respecting the employment of Ameens by the Civil Courts in the Presidency of Fort William.	Section one.
XIII of 1856.	An Act for regulating the Police of the Towns of Calcutta, Madras and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore and Malacca.	Section one from the beginning down to and including the words "operation, and" And the schedule.

SCHEDULE —*continued.*

Number and year.	TITLE.	Extent of repeal.
XX of 1856	An Act to make better provision for the appointment and maintenance of Police Chowkeydars in Cities, Towns, Stations, Suburbs and Bazaars in the Presidency of Fort William in Bengal.	Section one from the beginning down to and including the words "provided that."
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Sections one and eighty-nine.
III of 1857	An Act relating to trespass by Cattle.	Sections one and twenty-two.
IV of 1857	An Act to amend the law relating to the duties payable on Tobacco, and the retail sale and warehousing thereof in the town of Bombay.	Section one. In section five, the words and figures "within the meaning of Act XXV of 1836."
X of 1857	An Act to amend Act XXXVII of 1855.	Section one from the beginning down to and including the words "this Act; and"
XIII of 1857	An Act to consolidate and amend the law relating to the cultivation of the poppy and the manufacture of opium in the Presidency of Fort William in Bengal.	Section one.
XXIX of 1857.	An Act to make better provision for the collection of Land Customs on certain foreign frontiers of the Presidency of Bombay.	Section one.
XXX of 1857	An Act for the levy of Port-dues and fees in the Port of Calcutta.	Section seven from the beginning down to and including the words "said date."
XXXI of 1857.	An Act for the levy of Port-dues and fees in the Port of Bombay.	Section six from the beginning down to and including the words "said date."
XXXIV of 1857.	An Act relating to the sale of Ganjah in the Presidency of Bombay.	Section one.
XXXV of 1857.	An Act for the levy of Port-dues in the ports of Moulmein, Rangoon, Kyouk Phyoo, Akyab and Chittagong.	Section five from the beginning down to and including the words "said date."
II of 1858	An Act for the levy of Port-dues in certain ports in the Province of Cuttack.	Section five. Section six from the beginning down to and including the words "said date."
III of 1858	An Act to amend the law relating to the arrest and detention of State Prisoners.	Section one.
VIII of 1858	An Act for the levy of Port-dues and fees in the Port of Kurrachee.	Section seven. Section eight from the beginning down to and including the words "said date."

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XV of 1858	An Act for the levy of Port-dues in the Port of Aden.	Section six from the beginning down to and including the words "said date."
XXVIII of 1858.	An Act for the maintenance of a Police Force for the Port of Madras.	Section eleven.
XXXV of 1858.	An Act to make better provision for the care of the estates of Lunatics not subject to the jurisdiction of the Supreme Courts of Judicature.	Section one.
XL of 1858	An Act for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal.	Section one.
I of 1859	An Act for the amendment for the law relating to Merchant Seamen.	Section one.
III of 1859	An Act for conferring Civil Jurisdiction in certain cases upon Cantonment Joint Magistrates, and for constituting those Officers Registers of Deeds.	In section eleven, the words "or who shall be appointed Register of Deeds," and the words "and Registers of Deeds respectively."
VIII of 1859	An Act for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter.	In section three hundred and eighty-two, the words "in any Court of Judicature established by Royal Charter or" Section three hundred and eighty-seven.
X of 1859	An Act to amend the law relating to the recovery of rent in the Presidency of Fort William in Bengal.	Sections one and one hundred and sixty-seven.
XI of 1859	An Act to improve the law relating to sales of land for arrears of revenue in the Lower Provinces under the Bengal Presidency.	Section one.
XII of 1859	An Act to make better provision for the trial of Pilots at the Presidency of Fort William in Bengal for breach of duty.	Section one.
XIV of 1859	An Act to provide for the limitation of suits.	Sections eighteen, twenty-one and twenty-three, and, in section nineteen, the proviso.
XVII of 1859	An Act to amend the law for the realization of revenue from Abkaree in the Island of Bombay.	Section one.
XX of 1859	An Act for the suppression of outrages in the District of Malabar in the Presidency of Fort Saint George.	Section one.
XXII of 1859	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	Section one.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXIV of 1859.	An Act for the better regulation of the Police within the territories subject to the Presidency of Fort St. George.	Sections two and three and the schedule down to and including the words "said clause."
XXV of 1859	An Act to prevent the overcrowding of Vessels carrying Native passengers in the Bay of Bengal.	Section nineteen.
II of 1860	An Act to amend the law relating to the carriage of Passengers by Sea.	In section one, the words and figures "under Act XV of 1842," "under Act XXI of 1844," "under Act XXXI of 1855."
VIII of 1860	An Act for regulating the establishment and management of Electric Telegraphs in India.	Section one.
XXIII of 1860.	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).	Section one, from the beginning down to and including the word 'repealed' and the schedule.
XXV of 1860	An Act for the levy of Port-dues in the Port of Bassein.	Section five from the beginning down to and including the words "said date."
XXVIII of 1860.	An Act for the establishment and maintenance of boundary marks, and for facilitating the settlement of boundary disputes in the Presidency of Fort Saint George.	Sections one and thirty-three.
XXXI of 1860	An Act relating to the manufacture, importation and sale of arms and ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	Sections one, fifty-two and fifty-five.
XLV of 1860	The Indian Penal Code	In section five, the words "or of the East India Company, or of any Act for the government of the Indian Navy."
XLVI of 1860	An Act to authorize and regulate the emigration of Native Laborers to the French Colonies.	Section one.
XLVIII of 1860.	An Act to amend Act XIII of 1856 (for regulating the Police of the towns of Calcutta, Madras and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca).	Section one, from the beginning down to and including the words "repealed and"
L of 1860	An Act to amend the law relating to vacations in the Civil Courts within the Presidency of Fort William in Bengal.	Section one.
X of 1861	An Act to repeal certain Regulations and Acts relating to the procedure of the Courts of Civil Judicature not established by Royal Charter.	The whole.

SCHEDULE —*continued.*

Number and year.	TITLE.	Extent of repeal.
XIV of 1861	An Act to remove certain tracts of country in the Rohilcund Division from the jurisdiction of the tribunals established under the general Regulations and Acts.	In section four, the words "shall not call for the fatwah of its law officer and" Section seven.
XVI of 1861	An Act for licensing and regulating stage carriages.	Section twenty-two.
XVII of 1861	An Act to amend Act XIV of 1843 (for regulating the Customs Duties in the North-Western Provinces).	Section three.
XIX of 1861	An Act to provide for a Government Paper Currency.	In the preamble from and including the words "and whereas due notice" down to and including the words "hereinafter provided" Section one. In section two the words 'After the passing of this Act,' and the words "except the Banks of Bengal, Madras and Bombay up to the said 1st day of March 1862, and"
XXIII of 1861.	An Act to amend Act VIII of 1859 (for simplifying the procedure of the Courts of Civil Judicature not established by Royal Charter).	Sections one and forty-three.
XXV of 1861	An Act for simplifying the Procedure of the Courts of Criminal Judicature not established by Royal Charter.	Section four hundred and forty-five except so far as it empowers the Governor General in Council to extend the Act.
IV of 1862	An Act for regulating the Bank of Bengal.	Sections one and forty-two, and the second proviso in section eleven.
XIII of 1862	An Act to provide for a new Silver and a new Copper Coinage.	Section one.
XX of 1862	An Act to provide for the levy of Fees and Stamp Duties in the High Court of Judicature at Fort William in Bengal; and to suspend the operation of certain sections of Act VIII of 1859 in the said High Court.	Sections seven, eleven and twelve.
XXIII of 1862.	An Act to amend Act XI of 1862 (to amend the duties of Customs on goods imported and exported by sea).	The whole.
I of 1863	An Act to define the jurisdiction and to regulate the procedure of the Courts of Civil Judicature in British Burmah, and to provide for the extension of certain Acts to the said territory.	Sections one and twenty-eight.

SCHEDULE —*continued.*

Number and year.	TITLE.	Extent of repeal.
VI of 1863	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	Sections two and two hundred and thirty.
VIII of 1863	An Act for the amendment of the law relating to the confinement of prisoners sentenced by Courts acting under the authority of Her Majesty, and by certain other Courts, and of prisoners convicted of offences in Native States.	Section one.
XII of 1863	An Act to bring the Pergunnahs of Mahoba and Jeitpore, in the District of Humeerpore, under the operation of the General Regulations.	Sections two, three, four, five, six.
XV of 1863	An Act to amend Act I of 1859 (for the amendment of the law relating to Merchant Seamen).	Section one.
XIX of 1863	An Act to consolidate and amend the law relating to the partition of estates paying revenue to Government in the North-Western Provinces of the Presidency of Fort William in Bengal.	Section one, and the first eight words of section two. Section fifty.
XX of 1863	An Act to enable the Government to divest itself of the management of Religious Endowments.	Section one.
XXIV of 1863.	An Act to amend Act I of 1863 (to define the jurisdiction and to regulate the procedure of the Courts of Civil Judicature in British Burmah, and to provide for the extension of certain Acts to the said territory).	Sections four and five.
VII of 1864	An Act for regulating the importation and manufacture of alimentary salt, in the territories administered by the Chief Commissioner of the Central Provinces.	Section one.
XII of 1864	An Act to give further effect to the provisions of Act IV of 1863 (to give effect to certain provisions of a Treaty between His Excellency the Earl of Elgin and Kincardine, Viceroy and Governor General of India, and His Majesty the King of Burmah).	Section two.
XIII of 1864	An Act to consolidate and amend the laws relating to the emigration of Native labourers.	Sections one and eighty-four, and schedule A.
XVII of 1864	An Act to constitute an Office of Official Trustee.	Section two.
XXII of 1864.	An Act to make provision for the Administration of Military Cantonments.	Sections two, thirty-seven, and the schedule.
XXIV of 1864.	An Act relating to the Administration of certain Districts under the Government of the Lieutenant Governor of the North-Western Provinces.	Section fifteen.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXVIII of 1864.	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal), to the provinces under the control of the Lieutenant Governor of the Panjáb.	Section three.
XI of 1865.	An Act to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the ordinary original Civil jurisdiction of the High Courts of Judicature.	Section two, from the beginning down to and including the words "Provided that" And from and including the words "and all suits" down to the end of the section.
XIII of 1865	An Act to amend the procedure of Her Majesty's High Courts of Judicature in the exercise of their original Criminal jurisdiction, and to provide for the exercise of such jurisdiction at places other than the Presidency Towns.	In section nine, the words "From and after the date on which this Act shall come into operation," and, in sections twenty-two, twenty-three, twenty-four and forty-four, the words "From and after the commencement of this Act," Sections forty-five and forty-six.
XIV of 1865	An Act to define the jurisdiction of the Courts of Civil Judicature in the Central Provinces.	Section twenty-four.
XV of 1865	An Act to define and amend the law relating to Marriage and Divorce among the Parsees.	In section seven, the words "who may be the Registrar appointed under Act XVI of 1864 (*to provide for the registration of assurances.*)" In section fifty-three, the words "shall commence and take effect on the first day of September 1865, and"
XIX of 1865	An Act to define the jurisdiction of the Courts of Judicature of the Panjáb and its Dependencies.	Sections twenty-four and twenty-five.
XX of 1865	An Act to amend the law relating to Pleaders and Mookhtars.	Section three and the first schedule.
IV of 1866	An Act to amend the constitution of the Chief Court of Judicature in the Panjab and its Dependencies.	Sections forty-five, fifty-two and fifty-four.

SCHEDULE—*continued.*

Number and year.	TITLE.	Extent of repeal.
V of 1866	An Act to provide a summary procedure on Bills of Exchange and to amend in certain respects the Commercial Law of British India.	In section two, the words "From and after the first day of May 1866,"
X of 1866	The Indian Companies' Act.	Sections two hundred and nineteen, two hundred and twenty, two hundred and twenty-one and two hundred and twenty-two, and the third schedule.
XI of 1866	An Act to repeal Act No. IV of 1855 (for incorporating for a further period, and for giving further powers to the Assam Company).	The whole.
XIV of 1866	The Indian Post Office Act, 1866.	In section one, the words "shall come into operation on the first day of May 1866, and" Section three.
XX of 1866	The Indian Registration Act, 1866.	Section three and section ninety-eight from the beginning down to and including "notwithstanding," Section one hundred and two.
XXII of 1866	An Act to extend the Indian Marriage Act, 1865, to the Hyderabad Assigned Districts and the Cantonments of Secunderabad, Trimulgerry and Aurungabad.	In section one, the words "From and after the passing of this Act."
XXVI of 1866.	An Act to legalize the rules made by the Chief Commissioner of Oudh for the better determination of certain claims of subordinate proprietors in that Province.	Section two.
XXVII of 1866.	An Act to consolidate and amend the law relating to the conveyance and transfer of property in British India vested in mortgagees and trustees, in cases to which English law is applicable.	Section one.
XII of 1867	An Act to amend the law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Courts of Judicature at Fort William in Bengal, Madras and Bombay.	Section two and the schedule.
XVIII of 1867.	An Act to define the jurisdiction of the Courts of Civil Judicature in the Jhánsi Division.	Section two.
XXIV of 1867.	An Act to consolidate and amend the law relating to the office and duties of Administrator General.	Section two and the schedule.

SCHEDULE,—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXV of 1867	An Act for the regulation of Printing-presses and News-papers, for the preservation of copies of books printed in British India, and for the registration of such books.	Sections two and twenty-three.
XXXIV of 1867.	An Act to repeal Act No. XIX of 1866 in the places to which the Madras Salt Excise Act, 1867, may be made applicable.	The whole.
XXXV of 1867.	An Act to provide temporary assistance to the Financial Commissioner of the Panjáb.	The whole.
III of 1868	An Act to authorize the Local Government of the Panjáb to invest any person with the powers of an Assistant Commissioner or Tahsildár.	Section three.
VIII of 1868	An Act for repealing certain enactments which have ceased to be in force or have become unnecessary.	The whole.
XI of 1868	An Act to exempt Timber and Woods from Import Duty.	The whole.
XIII of 1868	An Act to exempt the King of Oudh from the jurisdiction of the Civil Courts, and for other purposes.	Section one.
XVI of 1868	An Act to consolidate and amend the law relating to Principal Sadr Amíns, Sadr Amíns and Munsifs in Bengal, and for other purposes.	Section one and the schedule.
XVII of 1868.	An Act to appoint a Commission to enquire into the failure of the Bank of Bombay.	The whole.
XVIII of 1868.	An Act for investing the Commissioner and Assistant Commissioner of the Neilgherry Hills with the powers of a Court of Small Causes.	Section five.
XIX of 1868	An Act to consolidate and amend the law relating to rent in Oudh.	Section two.
XX of 1868	An Act to give validity to the levy of certain duties in Lucknow.	The whole.
XXIII of 1868.	An Act to give validity to certain A'bkári Rules in British Burmah.	In the preamble, the words "and to indemnify all officers, farmers and other persons who have acted under them, or under any such rules previously published or enforced under the same authority." And section two
XXV of 1868	An Act to define the jurisdiction of the Courts in Coorg.	Section twenty-four.
XXVIII of 1868.	An Act to define and amend the law relating to the tenancy of land in the Panjáb.	Section four.
II of 1869	An Act for the appointment of Justices of the Peace.	Section two and the schedule.

SCHEDULE,—*concluded.*

Number and year.	TITLE.	Extent of repeal.
III of 1869	An Act for the maintenance of the Rural Police in the North-Western Provinces.	Section two.
V of 1869	The Indian Articles of War ...	Part I, clause (c), paragraphs one, two and three.
VI of 1869	An Act to amend the law relating to the Emigration of Native labourers.	Sections ten and eleven.
VII of 1869	An Act to give validity to certain Rules relating to Forests in British Burmah.	In the preamble, the words "and to indemnify the officers and other persons who have acted under them;" Section two.
VIII of 1869	An Act further to amend the Code of Criminal Procedure.	Section two, paragraph one.
XI of 1869	An Act to make better provision for the collection of Land Customs on certain foreign frontiers of the Presidencies of Fort St. George and Bombay.	Section two.
XIV of 1869	An Act to consolidate and amend the law relating to the District and Subordinate Civil Courts in the Presidency of Bombay.	Section two and the schedule.
XVIII of 1869.	An Act for imposing Stamp Duties on certain Instruments.	Section two and the third schedule.
XX of 1869	An Act to provide for the good order and discipline of Volunteer Corps, and to invest them with certain powers.	Section three.
XXII of 1869	An Act to remove the Gáro Hills from the jurisdiction of the tribunals established under the General Regulations and Acts, and for other purposes.	Sections two and three.
XXIV of 1869.	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	Section one.
VII of 1870	The Court Fees Act ...	Section two and the third schedule.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for generrl information :—

ACT No. XV OF 1870.

An Act for the further amendment of Act No. XIX of 1861.

Preamble.

FOR the purpose of further amending Act No. XIX of 1861 (*to provide for a Government Paper Currency*) ; It is hereby enacted as follows :—

Amendment of Act No. XIX of 1861, section 4.

1. In section four of the said Act, the words 'who may be the Master of the Mint at Calcutta' and the words 'who may be the Master of the Mint at Madras and the Master of the Mint at Bombay' shall be repealed.

Amendment of section 10.

2. Section ten of the said Act shall be read as if, for the words 'four crores,' the words 'six crores' were substituted.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for general information :—

ACT No. XVI OF 1870.

THE INCOME TAX ACT, 1870.

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An Act for imposing duties on Income and Profits.

Preamble.

FOR the purpose of imposing duties on income and profits arising from offices, property, professions and trades; it is hereby enacted as follows:

PART I.

PRELIMINARY.

Short title.

This Act may be called "The Indian Income Tax Act":

Extent of Act.

It extends to the whole of British India;

Commencement and continuance of Act.

It shall be deemed to have come into operation on the first day of April 1870, and it shall cease to be in force on the thirty-first day of March, 1871, except as to taxes and penalties then due and incurred thereunder.

Repeal of Acts.

2. On and from the said first day of April 1870, the Acts mentioned in the third schedule hereto shall be deemed to have been and shall be repealed to the extent specified therein, except as to taxes due under any of such Acts.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

Interpretation clause.

3. In this Act—unless there be something repugnant in the subject or context—

"Magistrate." "Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

Company." "Company" means an association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Firm." "Firm" includes a Hindú undivided family:

"Person." "Person" includes a firm:

Defaulter." "Defaulter" includes a firm making default under this Act:

"Collector." In the case of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person resides.

Exemptions from Act.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for or dedicated to religious or charitable public purposes.

And no member of a firm which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

Power to exempt from Act.

5. The Governor General of India in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income and profits of any tribe or class of persons in British India.

The Governor General of India in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

Duties on offices.

6. A duty of six pies for every Rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company, and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship trading to and from British Indian ports, whether on account of himself or another person.

Exemption of incomes less than Rs. 41-10-8 per mensem.

7. No income amounting to less than forty-one rupees, ten annas, eight pie per mensem shall be chargeable under this Part.

Provision as to Government officials.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

Provision as to servants of Companies and Municipalities.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Payment to Government.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government shall from time to time direct, the amount of such deductions and shall be answerable to such Government for such payment.

Indemnity.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this section.

Annual return by Treasurer, &c.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April in this year, deliver, to the Collector, in such form as may be prescribed by the Governor General of India in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to forty-one rupees, ten annas, eight pie per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

Difference between duty under this Act for April 1870 and duty under Act IX of 1869.

10. Whenever the full duty leviable under this Act in April 1870 is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, the deficiency shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

Shipping Companies.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of six pies in the rupee,

Other Companies.

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up the duty of six pies in the rupee,

Statement of result of accounts.

and shall prepare, and, on or before the thirtieth day of April in this year, deliver, to the Collector, a statement in writing signed by him showing the result of such accounts (if any).

Annual return of nett profits.

In the case of any Company where no such accounts as are mentioned in this section have been made up within the year ending on the thirty-first day of March 1870, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April in this year, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

Indemnity.

Every such Treasurer, Secretary or principal Agent or Manager is hereby indemnified for all payments made in pursuance of this section.

PART IV.

DUTIES ON ALL OTHER INCOME AND PROFITS.

Duty on income not charged under Part II or Part III.

12. A yearly duty in accordance with the first schedule to this Act annexed shall be levied upon all income and profits accruing and arising in British India and not chargeable under Part II or Part III of this Act.

Trustees, guardians and committees of incapacitated persons to be charged.

13. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, lunatic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Non-residents charged in names of their agents.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income or profits chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income or profits.

Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.

14. Every such trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income or profits in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

Receiver or Manager. Courts of Wards and the Administrators General.

15. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income and profits officially in their possession or under their control.

Trustees, Agents, Receivers, &c., may retain duties charged on them.

16. When any trustee, guardian, curator, or committee, or agent is assessed under this Act in such capacity;

or when any receiver appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed, may, from time to time out of the money coming to his or its possession as such trustee, guardian, curator, committee, or agent, or as such receiver, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Indemnity.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Notice requiring returns.

17. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion two thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may,

serve a notice on him requiring him to fill in a return of his income, and profits, or of the income and profits in respect whereof he is chargeable, in the form to be prescribed by the Governor General of India in Council, and specifying the day by which the return is to be made, and the place of the Collector's Office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

Return how made.

18. Every person on whom such notice is served shall send to or deliver at the Collector's Office the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, that the profits or income stated therein are truly estimated on all the sources therein mentioned.

Lists of lodgers and employees.

19. Every person, when required so to do by a notice in the form to be prescribed by the said Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons, receiving salary or emoluments amounting to forty-one rupees, ten annas, eight pie per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable, under this Act, to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

Collector to determine persons chargeable.

20. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount that every such person shall be assessed in accordance with the said Schedule; and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

Computation when assessee become chargeable within year.

21. In the case of a person for the first time becoming chargeable under this Part within the year of assessment, the computation shall be made according to an average of his income and profits for such period as the Collector shall, under the circumstances, direct.

Notice to persons chargeable.

22. The Collector shall cause a notice to be served on every person chargeable under this Part stating—

(1).—The name and the profession, trade or other source of the income or profits of such person, or of the income and profits in respect of which he is chargeable:

(2).—The year or portion of the year for which the duty is to be paid:

(3).—The place or places, district or districts, where such income or profits accrues or arise:

(4). The amount to be paid;

and requiring him within fifteen days from the date of the service to pay such amount.

Officer to grant receipts.

23. Such amount shall be paid to the Collector, who shall grant a receipt for such payment to the person making the same:

Provided that, if such income or profits accrues or arise at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice re-

sides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of receipt.

24. Every such receipt shall specify—

(1).—The name and source or sources of the income or profits of the person by or on whose behalf the duty is paid:

(2).—The year or portion of the year for which the duty is paid:

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts where the income or profits accrues or arise; and shall be admissible as *primâ facie* proof of all matters contained therein.

Petition against assessment.

25. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed, under this Part, may within the period mentioned in the said notice, or if the Collector is satisfied that the objector has not received such notice, then at any time within one month from the expiration of such period, apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled.

Proviso.

Provided that no person who shall have been served with a notice under section seventeen shall be entitled to apply by petition under this section unless he shall have made the return required in such notice on or before the day therein mentioned, or unless he shall satisfy the Collector that he had a sufficient excuse for not making such return.

Form and verification of petition.

The petition shall be in the form contained in the second schedule to this Act annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Hearing of petition.

26. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, or on the day (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

Appeal from order on petition.

27. Any person dissatisfied with any order under section twenty-six may, within fifteen days from the date thereof, on payment of the sum in which he was assessed, or to which his assessment was enhanced, present a petition of appeal to the Commissioner of Revenue of the Division, whose decision upon such appeal shall be final.

Documents to accompany appeal.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, a copy of the Collector's order thereon, and all other documents (if any) connected with the case.

Neither of such copies shall be chargeable under the Court Fees Act.

Return of fees and excess.

When the decision on such appeal is in favour of the petitioner, the value of the fees on his petition to the Collector and on his petition of appeal, together with the excess paid by him, or (when the decision is that the petitioner is not chargeable under this Act), the whole sum so paid shall at once be refunded.

Power to summon persons to give necessary information.

28. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the petitioner's income or profits accruing or arising in British India.

Power to issue fresh notice.

29. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income or profits not specified in the receipt granted to him under section twenty-three has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person stating the amount to be paid in respect of such source, and the provisions contained in sections twenty-two to twenty-eight (both inclusive) shall apply to such notice and regulate the procedure thereunder.

PART V.

PENALTIES.

Treasurers, &c., failing to make payments or deliver returns.

30. Every Treasurer, Secretary or principal Agent or Manager failing to make any payment or to prepare and deliver any return required by section nine,

or failing to make any payment or to prepare and deliver any statement or return required by section eleven,

Trustees, &c., failing to deliver statements or declarations.

and every trustee, guardian, curator, committee or agent failing to deliver any statements or declaration required by section fourteen,

shall for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

Failure to pay amount of assessment.

31. If any person served with notice under section twenty-two does not within the period specified in the said notice pay the amount required thereby, he shall, on conviction before a Magistrate, be fined twice the amount mentioned in such notice: Provided that he has not presented a petition under section twenty-five.

If any such person presents a petition under section twenty-five and does not, within one week from the passing of the order thereon, pay the amount, if any, required by such order, he shall, on conviction before a Magistrate, be fined twice the amount mentioned in such order.

Grant of receipt on recovery of fine.

On the recovery of the fine from the person so convicted, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the fine, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

False statements.

32. Whoever makes a statement in any declaration or list, made or delivered, under section eighteen or nineteen, which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section twenty-five which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Prosecution to be at instance of Collector.

33. No person shall be proceeded against for any offence under section thirty, section thirty-one, or section thirty-two, except at the instance of the Collector.

Mode of recovering fines.

34. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras or Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm or to all or any of the members thereof.

Sections 193 and 228 of Penal Code to apply to proceedings under this Act.

35. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

PART VI.

PAYMENT.

Tax when payable.

36. All taxes under this Act, except when they are deducted under section eight or section nine, shall be payable on the fifth day of April 1870.

Instalments.

Payment by instalments.

Provided that the amount so payable may be paid by four equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-two upon the person paying the same, and the second instalment on the first day of July, the third instalment on the first day of October, and the fourth instalment on the first day of January 1871.

Death or insolvency of person paying instalment.

37. When any person pays only such first instalment, or first and second instalments, or first, second and third instalments, and in any of the quarters respectively ending on the thirtieth day of June, the thirtieth day of September or the thirty-first day of December, dies, or is by sickness or other infirmity rendered incapable of exercising the profession or trade (if any) in respect of the profit arising from which he was assessed, or takes the benefit of any Act for the relief of insolvent debtors, or conveys the whole of his property in trust for the benefit of his creditors, the amount of the subsequent instalments or instalment shall not be claimable.

Firm paying instalment and dissolving partnership or becoming insolvent.

When any firm pays only such first instalment, or first and second instalments, or first, second and third instalments, and in any of the quarters respectively ending on the days last aforesaid dissolves partnership, or takes the benefit of any Act for the relief of insolvent debtors, or conveys the whole of its property in trust for the benefit of its creditors, the amount of the subsequent instalments or instalment shall not be claimable.

Recovery of subsequent instalment.

38. If the Collector has caused a notice to be served on any person liable to pay the said second or any subsequent instalment and requiring him within seven days from the date of the service to pay the amount of such instalment (mentioning it), and if the person so served does not within that period pay such amount as required by the said notice, he shall, on conviction before a Magistrate, be fined twice the amount so mentioned.

Recovery under Revenue-law.

Optional recovery under revenue-law.

39. In any case of default under this Act arising outside the local limits of the towns of Calcutta, Madras or Bombay, the Collector may, if he thinks fit, and if the notice mentioned in section twenty-two, twenty-nine, or thirty-eight (as the case may be) has been served on the defaulter, recover the amount of any tax or instalment payable under this Act as if it were an arrear of land revenue.

On the recovery of such amount from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

Payment of Taxes and Fines.

Payment of taxes levied and fines recovered under this Act.

40. All taxes levied and all fines recovered under this Act shall be paid to the credit of the Government of India, or as such Government shall from time to time direct.

PART VII.

MISCELLANEOUS.

Powers of Collector and Commissioner under this Act may be exercised by other officers.

41. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

Service of notices.

42. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm, on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

Power to declare principal place of business.

43. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General of India in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and, when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

Power to declare residence.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General of India in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General of India in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

Governor General in Council empowered to prescribe forms.

44. The Governor General of India in Council may from time to time prescribe forms for the returns, notices and lists hereinbefore mentioned.

All such forms shall be published in the *Gazette of India.*

Governor General in Council empowered to make rules.

45. The Governor General of India in Council may from time to time make rules consistent with this Act for the guidance of officers in matters connected with its enforcement, and may delegate to any Local Government the powers given by this section so far as regards the territories subject to such Government.

SCHEDULE I.

Persons whose annual income or profits shall be assessed at not less than			Rs.	500	but at less than	Rs.	750	shall pay	Rs.	19	8	0
Ditto	ditto	...	"	750	" "	"	1,000	"	"	27	0	0
Ditto	ditto	...	"	1,000	" "	"	1,500	"	"	39	0	0
Ditto	ditto	...	"	1,500	" "	"	2,000	"	"	54	0	0
Ditto	ditto	...	"	2,000	..	..		...	six pies in the rupee.			

SCHEDULE II.

Form of Petition under Section 25.

Stamp
eight annas.

TO THE COLLECTOR OF

The *day of* 187 .

The petition of *A. B.* of

SHEWETH—

1*st.*—That under the Indian Income Tax Act your petitioner has been assessed in the sum of *twenty-seven* rupees for the year commencing the first day of April 187 .

2*nd.*—That your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such*

income or profits accrues or arise] for the year ending the thirty-first day of March last were rupees as will appear from the documents marked presented herewith, and to which your petitioner craves leave to refer.

3rd.—That your petitioner has no other source of income or profits, and has no reason to believe that his income and profits during the year commencing the first day of April 187 will exceed the said sum of rupees

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [*or* that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded.]

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

SCHEDULE III.

Enactments Repealed.

Number and Year.	Title of Act.	Extent of Repeal.
Act No. IX of 1869 ...	The Indian Income Tax.	The whole.
Act No. XXIII of 1869 ...	An Act to enhance the duties leviable under the Indian Income Tax Act.	The whole.
Act No. VII of 1870 ...	The Court Fees Act ...	In section thirty-two the words "And the Indian Income Tax Act, section twenty, shall be read as if for the words 'the value of the said stamp' the words 'the fee on the petition' were substituted." In the second schedule, No. nine, the words "section twenty-one."

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th April 1870, and is hereby promulgated for general information:—

ACT No. XVII OF 1870.

An Act to amend the Law relating to Customs Duties.

Preamble.

WHEREAS it is expedient to amend the Law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Customs Duties' Act, 1870."

Repeal of Acts.

2. Act No. XVII of 1867 (*to amend the Law relating to Customs Duties*) and Act No. XII of 1869 (*to amend the law relating to Customs Duties*) are hereby repealed.

Duties specified in Schedules to be levied.

3. There shall be levied and collected, in every port in British India, the duties specified in the two Schedules annexed to this Act; and all articles, other than those specified in the said Schedules respectively, shall be duty-free:

Provided that nothing herein contained shall be taken to affect Act No. XX of 1867 (*to authorize the transshipment, without payment of duty, of goods imported into Calcutta, Madras and Bombay by Steamers*), or Act No. II of 1868 (*to alter the rate of duty leviable on pepper exported from Cochin*), or to alter the existing duties upon Salt and Opium.

Construction of section 27 of Consolidated Customs Act.

4. Section twenty-seven of the Consolidated Customs Act shall be construed as if for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted; (that is to say), "for which a specific value is not fixed by the Indian Customs Duties' Act, 1870;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Power to fix value of dutiable goods.

5. The Governor General of India in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

SCHEDULE A.

IMPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Apparel, including Haberdashery, Millinery, &c. ...	*Ad valorem.*	Seven and a half per cent.
2	Arms, Ammunition and Military Stores—		
	Gunpowder, common ...	0 5 per lb.	Seven and a half per cent., except as regards Military and other Regulation Uniforms and Accoutrements when imported for private use by persons in the Public Service, which are free.
	,, sporting ...	1 0 ,,	
	Fire-Arms and parts of ditto ...	*Ad valorem.* ...	
	All other sorts, including Military Accoutrements, Uniforms, &c.	*Ad valorem.*	
3	Beads and False Pearls—		
	Beads—China ...	30 0 per cwt.	
	,, Common ...	28 0 ,,	
	,, Ruby of all sizes ...	0 12 per lb.	
	,, Seed	0 10 ,,	
	,, Small, Scarlet and Red	0 10 ,,	
	,, Coral (false) Moorzun ..	0 8 per corge of 2,000 beads.	
	All other sorts of false Corals and Beads	*Ad valorem.*	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	,, Boria ...	1 0 per thousand.	
	,, Jouria ...	8 0 per lakh.	
	,, Nathia ...	0 6 per thousand.	
	,, Tachea ...	0 12 ,, ,,	
	,, Wattanah ...	10 0 per lakh.	
	All other sorts ...	*Ad valorem.*	
4	Cabinet-ware ...	*Ad valorem.*	
5	Candles, Wax, Composition and other kinds—		
	Candles, Wax	1 0 per lb.	
	,, Paraffine	0 8 ,,	
	,, Spermaceti	0 8 ,,	Seven and a half per cent.
	,, Composition and other sorts	0 5 ,,	
6	Carriages...	*Ad valorem.*	
7	Clocks, Watches, and other Time-keepers...	*Ad valorem.*	
8	Coffee—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 ,,	
9	Corals, real	*Ad valorem.*	
10	Corks* ...	1 8 per gross.	
11	Cotton—		
	Thread—		
	Sewing Thread, White and Coloured	0 11 per lb.	
	,, In reels, or on cards of one hundred yards (and *pro rata* above and below)*	2 4 per gross reel	
	,, Goa and Country...	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	Twist—	Rs. A.	
	Mule, under No. 15 ...	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24 ...	0 9 ,,	
	25 to 32 ...	0 10 ,,	
	33 to 42 ...	0 11 ,,	
	43 to 52 ...	0 12 ,,	
	53 to 60 ...	0 14 ,,	
	No. 70 ...	0 15 ,,	
	80 ...	1 0 ,,	
	90 ...	1 1 ,,	
	100 ...	1 2 ,,	
	110 ...	1 3 ,,	
	120	1 4 ,,	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20 ...	0 10 ,,	
	30 ...	0 11 ,,	
	40 ...	0 13 ,,	
	50 ...	0 15 ,,	
	Above 50 ...	1 2 ,,	
	Turkey Red Twist, all kinds*—	1 6 per lb.	Three and a half per cent. * Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Twist, Orange, Red and other Colours*	0 15 ,,	
	Piece Goods—		
	Grey—		
	Mulls ...	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 + 10 to the quarter inch ...	0 13 ,,	
	Other Jaconets ...	0 11 ,,	
	Shirtings, Madapollams and Prints ...	0 11 ,,	
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth ...	0 9 ,,	
	Other sorts ...	*Ad valorem.*	
	Cotton Rope ...	25 0 per cwt.	Seven and a half per cent.
	Cotton Goods—other kinds ...	*Ad valorem.*	
12	DRUGS AND MEDICINES—		
	Acid, Sulphuric ...	0 3 per lb.	
	Alkali, Country (Sajee Khar) ...	2 0 per cwt.	
	Aloes, black ...	10 0 ,,	
	,, Socotra ...	25 0 ,,	
	Alum ...	3 8 ,,	
	Arsenic ...	25 0 ,,	
	,, China, Munseel ...	8 0 ,,	
	Assafœtida (Hing) ...	55 0 ,,	
	,, Coarse (Hingra) ...	10 0 ,,	
	Brimstone, Flour ...	7 0 ,,	
	,, Roll ...	6 0 ,,	
	,, Rough ...	4 8 ,,	
	Camphor, Bhimsing (Barras) ...	50 0 per lb.	
	,, Refined cake ...	65 0 per cwt.	
	,, Crude in powder ...	50 0 ,,	
	Casia Lignea ...	38 0 ,,	
	Coova, red ...	*Ad valorem.*	
	Copperas, green ...	2 8 per cwt.	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
	DRUGS AND MEDICINES,—*continued.*		
	Quinine ...	*Ad valorem.*	Seven and a half per cent.
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 ,,	
	Senna Leaves ...	6 0 ,,	
	All other sorts ...	*Ad valorem.*	
13	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam...	3 0 per cwt.	
	,, Persian ...	35 0 ,,	
	Gamboge Wood ...	20 0 ,,	
	Madder or Munjeet ...	10 0 ,,	
	Orchilla Weed ...	8 0 ,,	
	Saffron, Europe ...	16 0 per lb.	
	,, Meadow, Soorunjun ...	10 0 per cwt.	
	,, Persian ...	12 0 per lb.	
	,, In cakes or lumps ...	5 0 ,,	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	*Ad valorem.*	
14	FIREWORKS—		
	China ...	30 0 per box of 133⅓ lbs.	
	Other sorts ...	*Ad valorem.*	
15	FLAX, MANUFACTURES OF—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Other sorts including linen thread	*Ad valorem.*	Seven and a half per cent.
16	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	,, with shell ...	10 0 ,,	
	Cajoo kernels ...	10 0 ,,	
	Cocoanuts ...	30 0 per thousand.	
	,, kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 ,,	
	,, Persian ...	12 0 ,,	
	Dates, dry, in bags ...	4 0 ,,	
	,, wet, in bags ...	3 0 ,,	
	,, ,, in pots ...	6 0 ,,	
	Figs, Europe ...	42 0 ,,	
	,, Persian dried ...	6 0 ,,	
	Garlic ...	4 0 ,,	
	Pistachio Nuts ...	14 0 ,,	
	Prunes, Bussorah ...	12 0 ,,	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ..	12 0 ,,	
	,, Monocka, Persian Gulf and Red Sea ...	7 0 ,,	
	,, Malaga and Bloom ...	0 10 per lb.	
	,, Other sorts ...	*Ad valorem.*	
	Walnuts, Akroot ..	5 0 per cwt.	
	Mangoes, dried ...	*Ad valorem.*	
	Prunes, Europe ...	*Ad valorem.*	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free ...	*Ad valorem.*	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
17	GLASS AND GLASS-WARE—		Seven and a half per cent.
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	„ not Gilt ...	5 0 „	
	Glass—Broken ...	5 0 per cwt.	
	„ China, of all colours ...	32 0 per 133⅓ lbs.	
	„ Crown, coloured ...	32 0 per 100 supl. feet.	
	„ „ of sizes ...	5 0 per 100 supl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles, which are free ...	*Ad valorem.*	
18	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	„ Arabic ..	16 0 „	
	„ Bdellium, common Gum ..	5 0 „	
	„ Benjamin ...	33 0 „	
	„ Bysabole, coarse Myrrh ...	12 0 „	
	„ Copal ...	65 0 „	
	„ Frankincense or Olebanum	9 0 „	
	„ Gambier (or Kino) ...	8 0 „	
	„ Myrrh ...	24 0 „	
	„ Persian (false) ...	3 0 „	
	„ Rosin ...	12 0 „	
	All other sorts ...	*Ad valorem.*	
19	GROCERIES NOT OTHERWISE DESCRIBED.	*Ad valorem*	
20	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0 „	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	*Ad valorem.*	
21	INSTRUMENTS, Musical ...	*Ad valorem.*	
22	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above 20 lbs. ...	300 0 „	
	Tusks 10 lbs. and not exceeding 20 lbs. ...	225 0 „	
	Tusks under 10 lbs. ...	125 0 „	
	Sea Cow or Moye Teeth, 3 lbs. and upwards ...	225 0 „	
	Sea Cow or Moye Teeth, under 3 lbs. ...	75 0 „	
	Ivory, Manufactures of ...	*Ad valorem.*	
23	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	„ embossed ...	2 0 „	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	*Ad valorem.*	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
24	LEATHER AND MANUFACTURES OF—		
	Leather ...	*Ad valorem.*	Seven and a half per cent.
	Boots and Shoes		
	Harness and Saddlery		
	Other sorts ...		
25	LIQUOR—		
	Ale, Beer and Porter	.....	One anna per Imperial Gallon.
	Cider and other fermented Liquors ...		
	Spirits	.....	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. *ad valorem* shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and, incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines and Liqueurs ...	.....	1-8 per Impl. Gal. or 6 Qt. Bottles.
	All other sorts ...	.....	1-0 per ditto.
26	MATCHES—		
	Lucifer and all other sorts ...	*Ad valorem.*	Seven and a half per cent.
27	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
28	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China ...	0 12 per thousand.	
	,, Old ...	35 0 per cwt.	
	,, Sheets, rolls very thin ..	80 0 ,,	
	Copper, Australian Cake ...	41 0 ,,	
	,, Bolt ..	43 0 ,,	
	,, Brazier's ...	43 0 ,,	
	,, China Cash ..	28 0 ,,	
	,, Japan ...	41 0 ,,	
	,, Nails and Composition Nails ..	43 0 ,,	
	,, Old ...	40 0 ,,	
	,, Pigs and Slabs, foreign	38 0 ,,	
	,, Sheet, Sheathing and Plate	43 0 ,,	
	,, Tiles, Ingots, Cakes and Bricks ...	40 0 ,,	
	,, China, White Copper-ware	1 4 per lb.	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
	METALS, &c.,—*continued.*		
	Copper, Foil Dauk-pana, China...	3 0 per book of 100 leaves.	Seven and a half per cent.
	,, ,, ,, Europe...	4 0 ,,	
	All other kinds ...	*Ad valorem.*	
	Iron, Angle and T Iron ...	*Ad valorem.*	One per cent.
	,, Beams, Pillars, Girders and Bridge-work ...	*Ad valorem.*	
	,, Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	,, Hoop, Plate and Sheet ...	100 0 ,,	
	,, Nails, Rivets and Washers.	10 0 per cwt.	
	,, Nail Rod ...	90 0 per ton.	
	,, Old ...	2 8 per cwt.	
	,, Pig ...	40 0 per ton.	
	,, Rod, Round, British under half inch diameter ...	105 0 ,,	
	,, Rod, Round, British exceeding half inch diameter ...	80 0 ,,	
	,, Sweedish, Flat and Square	120 0 ,,	
	,, Rice Bowls ...	3 0 per set of 10.	
	,, ,, ,, ...	1 8 per set of 6.	
	,, Galvanised ...	*Ad valorem.*	
	,, Other sorts, except Anchors, Cables and Kentledge, which are free ...	*Ad valorem.*	Seven and a half per cent.
	Lametta, Double reels ...	4 8 per score.	
	,, Single ,, ...	2 4 ,,	
	Lead, Pig ...	10 0 per cwt.	
	,, Pipes ...	13 8 ,,	
	,, ,, tinned ...	16 0 ,,	
	,, Sheets (other than thin sheets for Tea Canisters, which are free) ...	12 0 ,,	
	Ore Galena ...	13 0 ,,	
	Gold leaf, Europe, ...	4 0 per 100 leaves.	
	Mock Gold Leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	,, China ...	0 12 ,,	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts	35 0 per cwt.	
	,, ditto old ...	30 0 ,,	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 ,,	
	,, Plate and other shapes ...	11 0 ,,	
	,, Sheet or Zinc Sheathing..	15 0 ,,	
	Steel, blistered ...	9 0 ,,	
	Steel, British ...	9 0 ,,	
	,, Cast ...	25 0 ,,	
	,, Spring ...	10 0 ,,	
	,, Sweedish ...	10 0 ,,	
	Tin Block ...	45 0 ,,	
	,, Plates ...	12 8	

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rates of Duty.
	METALS, &c.,—*continued.*	Rs. A.	
	Wire, Brass ...	0 8 per lb.	Seven and a half per cent.
	„ Common Iron, Nos. 1 to 40	9 8 per cwt.	
	„ Copper ...	0 10 per lb.	
	Other sorts, including Hardware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	*Ad valorem.*	
29	NAVAL STORES—		
	Cables, coir, tarred ...	10 0 per cwt.	
	Canvas, Country, Cotton ...	50 0 „	Five per cent.
	„ Europe Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldive & Laccadive	10 0 per cwt.	Seven and a half per cent.
	„ Yarn of all kinds ...	9 0 „	
	Cordage, Hemp, Europe ...	18 0 „	
	„ Manilla ...	20 0 „	
	Dammer „ ...	5 0 „	
	Pitch, American and Europe ...	13 0 per barrel not exceeding 3 cwt. and *pro rata* above and below.	
	„ Coal ...	4 8	
	Tar, American ...	13 0 Ditto ditto	
	„ Coal ...	6 8	
	„ Sweedish and Archangel ...	14 0	
	Twine, Europe Sail ...	0 8 per lb.	
	All other sorts, except Oakum which is free ...	*Ad valorem.*	
30	OILS—		
	Cardamom ...	10 0 per lb.	Seven and a half per cent.
	Cassia ...	4 0 „	
	Cinnamon, Ceylon ...	10 0 „	
	Cocoanut ...	20 0 per cwt.	
	Earth ...	10 0 „	
	Grass ...	2 0 per lb.	
	Jingelee or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	1 12 per Impl. gal.	
	Linseed, Country ...	18 0 per cwt.	
	„ Europe ...	2 4 per Impl. gal.	
	Naphtha ...	30 0 per cwt.	
	Otto, of sorts ...	20 0 per ounce.	
	Sandalwood ...	8 0 per lb.	
	Sorrel ...	20 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Whale and Fish ...	15 0 per cwt.	
	Wood ...	15 0 „	
	All other sorts, except Cocum and Slush Fat which are free ...	*Ad valorem.*	
31	OIL AND FLOOR CLOTH ...	*Ad valorem.*	Five per cent.

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
32	PAINTS, COLOURS, AND PAINTER'S MATERIALS—		
	Ochre, all Colours ...	3 0 per cwt.	Seven and a half per cent.
	Paints of sorts ...	12 0 „	
	Composition Paint and Patent Driers ...	30 0 „	
	Prussian Blue, China ...	0 8 per lb.	
	„ „ Europe .	1 8 „	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 per box of 90 bundles.	
	„ Macao ...	30 0	
	White Lead	12 0 per cwt.	
	All other sorts, including Brushes	*Ad valorem.*	
33	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	
	Rose flowers, dried ...	10 0 „	
	Rose water ...	1 12 per Impl. gal.	
	All other sorts ...	*Ad valorem.*	
34	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	*Ad valorem*	
35	PIECE GOODS, NOT OTHERWISE DESCRIBED ...	*Ad valorem*	Five per cent.
36	PORCELAIN AND EARTHEN-WARE ...	*Ad valorem*	Seven and a half per cent.
37	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ...	0 9 per lb. [cwt.	
	Beef ...	60 0 per tierce of 3 cwt. 40 0 per brl. of 2 cwt.	
	Cheese ...	0·10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	„ Sozille and Singally, small...	6 0 „	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	50 0 per tierce of 3 cwt. and 34 0 per barrel of 2 cwt.	
	Shark fins ...	20 0 per cwt.	
	Tongues, salted ...	10 0 per keg of six.	
	Vinegar in wood, Europe ...	1 8 per Impl. gal.	
	Vinegar in wood, Persian ...	0 12 „	
	Vinegar in wood, Country ...	0 6 „	
	All other sorts, except Biche de mer, Butter and salted Fish which are free ...	*Ad valorem.*	
38	RAILWAY MATERIALS—		
	Of Iron ...	*Ad valorem*	One per cent.
	Steel rails ...	*Ad valorem.*	One per cent.
	Other sorts ...	*Ad valorem*	Seven and a half per cent.

IMPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
39	RATTANS AND CANES—		
	Canes, Malacca ...	1 0 per dozen.	
	Rattans ...	7 0 per cwt.	
	All other sorts ...	*Ad valorem.*	
40	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	
	Anise, Europe ...	28 0 „	
	Assalia ...	7 0 „	
	Cajoo ...	3 0 „	
	Castor ...	4 8 „	
	Cummin ...	12 0 „	
	„ Black ...	5 0 „	
	Esubgool ...	5 0 „	
	Linseed ...	5 0 „	
	Methee ...	5 0 „	
	Mustard ...	4 8 „	
	Quince Seed or Badana ...	50 0 „	
	Rape or Sursee ...	4 8 „	
	Sawjeerah ...	25 0 „	
	Tookmeria ...	7 0 „	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	*Ad valorem.*	
41	SHELLS—		Seven and a half per cent.
	Chanks, "large shells," for Cameos	10 0 per hundred.	
	„ White live ...	6 0 „	
	„ „ dead ...	3 0 „	
	Cowdas, Mozambique and Zanzibar	3 0 „	
	„ from other places ...	0 8 „	
	Cowries —		
	Bazar, common ...	4 0 per cwt.	
	Maldive ...	16 0 „	
	Sunkley ...	40 0 „	
	Yellow, superior quality ...	8 0 „	
	Mother o'Pearl ...	8 0 „	
	Tortoise Shell ...	6 0 per lb.	
	„ Nuck ...	1 0 „	
	Nuckla and other sorts ...	*Ad valorem.*	
42	SILK—		
	Floss ...	8 0 per lb.	
	Raw, Charon and Cochin-China	4 0 „	
	„ Mathow ...	1 12 „	
	„ other kinds of China ...	7 0 „	
	„ Persian ...	5 0 „	
	„ Punjum and Cutchra ...	1 12 „	
	„ Siam ...	4 0 „	
	Sewing Thread, China ...	8 0 „	
	Other sorts ...	*Ad valorem.*	
	Silk Piece Goods of sorts ...	*Ad valorem*	Five per cent.
43	SOAP ...	*Ad valorem.*	
44	SPICES—		
	Aloe Wood ...	3 0 per lb.	Seven and a half per cent.
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, white, Sheverdhun ...	18 0 „	

IMPORT TARIFF,—*concluded.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY
		Rs. A.	
	SPICES,—*continued.*		
	Betelnut, all other kinds ...	7 0 per cwt.	
	„ in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China	0 8 per lb.	
	Chillies, dried ...	8 0 per cwt.	
	Cloves ...	12 0 „	
	„ in Seeds, Nurlavung ...	8 0 „	
	Mace ...	0 9 per lb.	
	„ false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	„ in shell ...	0 6 „	
	„ wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 „	
	„ White ...	25 0 „	
	All other kinds ...	*Ad valorem.*	Seven and a half per cent.
45	STATIONERY OTHER THAN PAPER ...	*Ad valorem*	
46	SUGAR AND SUGAR-CANDY—		
	Sugar-Candy, China ...	20 0 per cwt.	
	„ Loaf ...	23 0 „	
	„ Soft ...	12 0 „	
	All other sorts of Saccharine produce ...	*Ad valorem.*	
47	TEA ...	1 0 per lb.	
48	TIMBER AND WOODS—		
	Manufactures of, including also Pipes, Stave and Casks ...	*Ad valorem.*	
49	TOBACCO—		
	Manufactured ...	*Ad valorem.*	Ten per cent.
	Unmanufactured ...	*Ad valorem.*	
	Articles such as pipes, &c., used in consumption of ...	*Ad valorem.*	
50	TOYS AND REQUISITES FOR ALL GAMES	*Ad valorem.*	
51	UMBRELLAS—		Seven and a half per cent.
	Cotton, Steel Ribs ...	0 13 each.	
	„ Cane Ribs ...	0 11 „	
	„ China Paper Kettisals...	45 0 per box of 110	
	All other sorts ...	*Ad valorem.*	
52	WOOLLEN GOODS—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Braid ...	*Ad valorem.*	Seven and a half per cent.
	Other sorts ...		

SCHEDULE B.

EXPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Indigo ...	.....	Three Rupees per maund.
2	Grain of all sorts ...	.....	Three Annas per maund.
3	Lac—		
	Button ...	28 0 per cwt.	Four per cent.
	Dye ...	45 0 ,,	
	Seed ...	20 0 ,,	
	Shell ...	28 0 ,,	
	Stick ...	16 0 ,,	
	Other sorts ...	*Ad valorem.*	
4	Oils—		
	Castor ...	16 0 per cwt.	Three per cent.
	Cocoanut ...	20 0 ,,	
	Fish ...	15 0 ,,	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 ,,	
	Mhowa ...	12 0 ,,	
	Mustard ...	16 0 ,,	
	Poppy ...	20 0 ,,	
	Rape or Sursee ...	16 0 ,,	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	*Ad valorem.*	
5	Seeds—		
	Castor Seed (Erundee) ...	4 8 per cwt.	
	Coriander Seed ...	4 0 ,,	
	Cummin Seed ...	12 0 ,,	
	,, Black (Caleejeera) ...	5 0 ,,	
	Ground Nuts, with shell ...	5 0 ,,	
	,, without shell ...	6 0 ,,	
	Jingeely or Teel Seed ...	6 0 ,,	
	Linseed ...	5 0 ,,	
	Methee Seed ...	5 0 ,,	
	Mustard Seed ...	4 8 ,,	
	Poppy Seed ...	5 8 ,,	
	Rape or Sursee Seed ...	4 8 ,,	
	Other sorts ...	*Ad valorem.*	
6	Cotton Goods—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	
	Gurrah ...	20 0 ,,	
	Kharwah ...	25 0 ,,	
	Mamoodie ...	32 0 ,,	
	Mirzapore Chintz ...	15 0 ,,	
	Patna ...	30 0 ,,	
	Shans ...	40 0 ,,	
	Tunjeeb, Oudh ...	26 0 ,,	
	Other sorts ...	*Ad valorem.*	
	Twist, Country, No. 10 ...	0 7 per lb.	
	,, ,, No. 20 ...	0 9 ,,	
	,, ,, No. 30 ...	0 10 ,,	
	,, Hand Spun ...	0 5 ,,	
	All other kinds of Cotton Goods	*Ad valorem.*	

EXPORT TARIFF,—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
7	Hides and Skins Tanned—	Rs. A.	
	Hides—		
	Buffaloe, Country, tanned ...	70 0 per score.	Three per cent.
	Cow " ...	50 0 "	
	Skins—		
	Goat and Sheep ...	10 0 "	
	Lamb ...	5 0 "	
	Any other sorts of Hides and Skins ...	*Ad valorem.*	
8	Spices—		
	Aloe Wood ...	3 0 per lb.	
	Betelnut in husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" large bastard ...	40 0 "	
	Chillies, dried ...	8 0 "	
	Ginger, dry (rough) Malabar ...	10 0 "	
	" " " Bengal ...	7 0 "	
	" (scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	*Ad valorem.*	

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

The Gazette of India.

Published by Authority.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 25th March 1870, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

No. 10 OF 1870.

A Bill to declare and consolidate the law relating to the local extent of the general Regulations and Acts, and the local limits of the jurisdiction of the High Courts and Chief Controlling Revenue Authorities.

Preamble.

WHEREAS it is expedient to declare and consolidate the law relating to the local extent of the general Regulations and Acts, and the local limits of the jurisdictions of the High Courts and Chief Controlling Revenue Authorities: it is hereby enacted as follows :—

GENERAL REGULATIONS AND ACTS.

Lower Provinces.

1. The existing general Regulations of the Bengal Code relating to the Lower Provinces of the Presidency of Fort William and the existing general Acts of the Governor General of India in Council extend to all the territories now subject to the Lieutenant Governor of Bengal, except the Districts and tracts of country mentioned or referred to in the first schedule hereto annexed.

North-Western Provinces.

2. The existing general Regulations of the Bengal Code relating to the North-Western Provinces of the Presidency of Fort William and the existing general Acts of the Governor General of India in Council extend to all the territories now subject to the Lieutenant Governor of the North-Western Provinces, except the province, jágír and tracts of country mentioned or referred to in the second schedule hereto annexed.

Madras Presidency.

3. The existing general Regulations of the Madras Code and the existing general Acts of the Governor General of India in Council extend to all the territories now subject to the Governor of Madras in Council, except the tracts of country referred to in the third schedule hereto annexed.

Bombay Presidency.

4. The existing general Regulations of the Bombay Code and the existing general Acts of the Governor General of India in Council extend to the places mentioned in the fourth schedule hereto annexed.

HIGH COURTS.

High Court, Fort William.

5. The jurisdiction and powers of the High Court of Judicature at Fort William extend to all the territories for the time being under the government of the Lieutenant Governor of Bengal, except those mentioned in the following enactments, namely :—

Bengal Act No. IV of 1863 *(to amend Act XXII of 1860, to remove certain tracts on the eastern border of the Chittagong District from the jurisdiction of the tribunals established under the general Regulations and Acts),*

Act No. XVI of 1869 *(to exclude the ordinary Civil Courts from the cognizance of suits relating to land in the Bhután Dwárs, and for other purposes),* and

Act No. XXII of 1869 *(to remove the Gáro Hills from the jurisdiction of the tribunals established under the general Regulations and Acts and for other purposes).*

6. The jurisdiction and powers of the High Court of Judicature of the North-Western Provinces of the Presidency of Fort William extend to all the territories for the time being subject to the Lieutenant Governor of the North-Western Provinces.

High Court, North-Western Provinces.

7. The jurisdiction and powers of the High Court of Judicature at Madras extend to all the territories for the time being subject to the Governor of Fort St. George in Council.

High Court, Madras.

8. The jurisdiction and powers of the High Court of Judicature at Bombay extend to the places mentioned in the fourth schedule hereto annexed.

High Court, Bombay.

REVENUE AUTHORITIES.

9. The jurisdiction and powers of the Sadr Board of Revenue of the Lower Provinces extend to all the territories for the time being subject to the Lieutenant Governor of Bengal, except those mentioned in the following enactments, namely:—

Board of Revenue, Lower Provinces.

Bengal Regulation XII of 1805 *(for the settlement and collection of the public revenue in the Zillah of Cuttack, including the Pergunnahs of Puttespore, Kummardichour, and Bograe, at present included in the Zillah of Midnapore)*, sections thirty-six and thirty-seven,

Act No X of 1857 *(to amend Act XXXVII of 1855, to remove from the operation of the general Laws and Regulations certain Districts inhabited by Sonthals and others, and to place the same under the superintendence of an officer to be specially appointed for that purpose)*,

Bengal Act No. IV of 1863 *(to amend Act XXII of 1860, to remove certain tracts on the eastern border of the Chittagong District from the jurisdiction of the tribunals established under the general Regulations and Acts)*.

Act No. XXII of 1869 *(to remove the Gáro Hills from the jurisdiction of the tribunals established under the general Regulations and Acts and for other purposes)*,

10. The jurisdiction and powers of the Sadr Board of Revenue of the North-Western Provinces extend to all the territories for the time being subject to the Lieutenant Governor of the North-Western Provinces.

Board of Revenue, North-Western Provinces.

11. The jurisdiction and powers of the Board of Revenue of Madras extend to all the territories for the time being subject to the Governor of Madras in Council.

Board of Revenue, Madras.

12. Subject to the provisions of Act No. XVII of 1842, *(relative to the number and powers of the Revenue Commissioners under the Presidency of Bombay)* the jurisdiction and powers of the Revenue Commissioners of the Northern and Southern Divisions of the Presidency of Bombay extend to the places mentioned in the fourth schedule hereto annexed.

Revenue Commissioners of Divisions, Bombay.

MISCELLANEOUS.

13. Nothing herein contained shall be deemed to affect the existing constitution of Districts, or of the several Courts and revenue offices subordinate to the High Courts and Sadr Boards of Revenue or other chief controlling Revenue Authorities respectively in the territories comprised in this Act.

Saving of present Districts.

14. The Governor General in Council generally, and the Local Government within the territories subject to its controul, shall have power from time to time to alter the limits of existing Districts, and to vary the local limits of the jurisdictions of the Revenue Authorities and of the Civil and Criminal Courts subordinate to the High Court.

Power to alter limits of Districts.

15. The Local Government may from time to time appoint officers to administer civil and criminal justice and to superintend the settlement and realization of the public revenue and of all matters relating to rent within the Districts and parts of Districts mentioned or referred to in the first, second and third schedules to this Act annexed,

Power to appoint officers to administer scheduled tracts.

and, in case the jurisdiction and powers of the High Court extend to such Districts and parts of Districts, may from time to time determine to what extent the decisions of such officers shall be final, and when an appeal shall lie to the High Court.

All officers so appointed shall, in the matter of the administration and superintendence aforesaid, be subject to the controul of the Local Government, and be guided by such instructions as the Local Government may from time to time issue.

16. Any person liable to be imprisoned or to be transported beyond sea under any order or sentence passed by any officer appointed under section fifteen, may be imprisoned in such jail or transported to such place as the Local Government shall direct.

Place of imprisonment or transportation.

17. Whenever any question arises whether any place falls within the boundary of any of the Districts and parts of Districts mentioned or referred to in any of the said schedules, such officer, as the Local Government shall from time to time appoint, may consider and determine on which side of the boundary such place lies, and the order made thereon by such officer shall be final.

Questions of disputed boundary.

18. All persons are hereby indemnified for anything done before the passing of this Act which might lawfully have been done if this Act had then been in force, and no suit or other proceeding shall be maintained against any such person in respect of anything so done.

Indemnity-clause.

19. Nothing in this Act shall be deemed to affect the power conferred on the Governor General of India in Council by the Statute twenty-eighth of Victoria, chapter fifteen, section three.

Saving of 28 Vic., chapter 15, section 3.

20. The enactments mentioned in the fifth schedule to this Act annexed are repealed to the extent specified therein.

Repeal of enactments.

SCHEDULE I.

The Districts comprised in the Assam and Cooch Behar Divisions, the Cachar District, and the tracts of country specified in the following enactments, namely :—

Act No. XXII of 1869 (*to remove the Góro Hills from the jurisdiction of the tribunals established under the general Regulations and Acts and for other purposes*),

Bengal Act IV of 1863 (*to amend Act XXII of 1860, to remove certain tracts on the eastern border of the Chittagong District from the jurisdiction of the tribunals established under the general Regulations and Acts*),

Act No. X of 1857 (*to amend Act XXXVII of 1855*),

Bengal Regulation XIII of 1833 (*for abolishing the Courts of Dewanny Adawlut of the Zillahs of Ramghur and Jungle Mahals, and for providing Special Rules for the superintendence of certain tracts of country at present included in the Zillahs of Ramghur, Jungle Mahals and Midnapore*),

and Bengal Regulation XII of 1805 (*for the settlement and collection of the public revenue in the Zillah of Cuttack, including the Pergunnahs of Puttespore, Kummardichour, and Bograe, at present included in the Zillah of Midnapore*), sections thirty-six and thirty-seven.

SCHEDULE II.

The province of Kumaon, the Ajmere, Jhánsí, Lullutpore and Jaloun Districts, the jagheer near Teroha granted to His Highness Amrut Rao and the tracts of country specified in the following enactments, namely :—

Act No. XIV of 1861 (*to remove certain tracts of country in the Rohilkund Division from the jurisdiction of the tribunals established under the general Regulations and Acts*),

Act No. XIX of 1864 (*to remove certain tracts of country in the District of Mirzapore from the jurisdiction of the local Courts*),

and Bengal Regulation XXII of 1812 (*for exempting certain Territories and Jaghires situated on the borders of the Zillah of Bundlecund from the operation of the general Regulations, and for annexing to that Zillah certain lands formerly composing a part of the Jaghire of the Killadar of Calenger*).

SCHEDULE III.

The tracts of country specified in Act No. XXIV of 1839 (*for the administration of justice and collection of the revenue in certain parts of the Districts of Ganjam and Vizagapatam*).

SCHEDULE IV.

GOJRAT ZILLAH.

The city and fort of Surat, and town of Randier, and their dependencies.

The pergunnah of Chourasee.

The pergunnah of Chiklee.

The eight pergunnahs of Bulsar, Parneira, Bhootsur, Pardol, Soopa, Surbhan, Walor, and Boharee.

The Kusbah of Bardolee.

The three villages of Kuttergaum, Koomarea and Phoolpore.

The pergunnah of Currode.

The pergunnah of Bhugwara.

The pergunnah of Turkeysir.

The Kusba of Mota.

The village of Mugnula, with some adjoining lands of the village of Peeplod.

The pergunnah of Oolpar.

BROACH ZILLAH.

The pergunnahs of Hansot and Oklasur.

The town and pergunnah of Broach.

The three pergunnahs of Jumbooseer, Ahmod, and Dejbara.

EASTERN ZILLAH, NORTH OF THE MYHEE (KAIRA.)

The tuppa of Naupar.

The inám town of Kaira, and its dependencies.

The three pergunnahs of Neriad, Mahtur and Moondha.

Sixteen villages of Dholka, east of the Saburmutty river.

The pergunnah of Kupurwunj.

The tuppa of Bahlej.

The four villages of Sundana, Antrolee, Wasna, and Kurnej.

The five pergunnahs of Mahmoodabad, Antrolee, Alena (except the two villages of Nikol and Sanoda), Tasra and Duskuroee, to the east of the Kharee river.

The paishwa's share of the Pitlaud pergunnah.

The town of Oomrut.

WESTERN ZILLAH, NORTH OF THE MYHEE (AHMEDABAD.)

The three pergunnahs of Dundooka, Ranpoor, and Gogo.

The pergunnah of Dholka, except sixteen villages which are east of the Saburmutty river.

The city of Ahmedabad.

The Duskuroee pergunnah, to the west of the Kharee river.

The pergunnah of Veerumgaum.

The two villages of Nikol and Sanoda, in the Alena pergunnah.

The pergunnah of Purantej.

The Paishwa's share of the districts of Byar, Hursol, and Morassa.

ZILLAH OF THE NORTHERN KONKAN.

The islands of Salsette and Caranjah and their dependencies.

The districts of Bellapoor, Autgaum and Kalian, and all the other territories of the Paishwa Bajee Row, extending north of those districts as far as the Damaun river, and lying between the ghauts and the sea.

The territories of the Paishwa Bajee Row, extending south of the districts of Bellapoor, Autgaum and Kalian, as far as the Apta river, and lying between the ghauts and the sea, with the exception of the town of Apta and the villages of Korulwaree and Sendapoor in the Kurnala talooka.

So much of the Voorwuleet turuf, north of the Apta, as belonged to the State of Colaba with the exception of the following ten villages, and twenty-five khars :

Villages.—Woolvie, Turghur, Dapolee, Kopur, Pohee, Parengur,* Koondeywal, Masor, Awrey, and Gowan.

Khars.—Nandaee Neemba, Khar Wasunee, Hurrichundur Peemplee, Kaljee Gobur, Booreyboozoorg, Band Khar, Khat Khar, Waltee Mhalaee, Sonkhar, Bhangaree-boozoorg, Rel-Khar, Pond Khar, Shemptee Waltee, Danwaelia-Kota, Chikleebhom, Motee Khar, Ranjun Khar, Hurischundurkota, Gowendee, Boree-khoord, Boree-cha-kota, Kopur, and Pota-cha-moonh.

So much of the Toongartun Muhal, north of the Apta, as belonged to the State of Colaba, with the exception of the village of Wat.

The four villages, Tulowrey, Chandajee, Goorvey, and Nurol, in the Vuredy turuf.

The two villages Dewroog and Khurwarboozoorg, in the Soonalee taraf.

The village Amburjey in the Sherey taraf.

The village Ambolee, in the Burey taraf.

The three villages Nitaley, Nourey, and Khyruney, in the Tulozeh taraf.

The three villages Kampoolee, Dewkur, and Bhanwuj, in the Bortee taraf.

ZILLAH OF THE SOUTHERN KONKAN.

Fort Victoria, and its nine dependent villages.

The fort and island of Sindoodroog, in Malwan, and the forts of Puddunghur, Rajkot, and Serjeekot, with the villages and lands dependent on the said forts.

The fort of Vingorla with six hundred yards around.

The rest of the valley of Vingorla.

So much of Wurar and Muloonde as belonged at the time to the State of Waree.

The territories of the Paishwa Bajee Row, bounded on the north by the Apta River, and on the south by the Karlee or Malwan River, and lying between the ghauts and the sea, with the four following exceptions:—

1*st.*—The Oonderee talooka, except the village of Khar Dolvie, which village belongs to the zillah.

2*nd.*—The three following villages in Chawool; *viz.*, Waolee, Karley, and Komprolee.

3*rd.*—The five following Warees in Chawool and Thul, *viz*, Pakaree Rameshwur, Pakaree Bolawee, Ramajee Mahadeo, Vessajee Keshow, and Wursolee.

4*th.*—The oarts belonging to and situated without the walls of the fort of Rewdunda.

The nine following sea-coast villages in the tarafs of Ajgaum and Paut, *viz*:—

OF AJGAUM:

Raree, Arowlee, and Seerodee.

OF PAUT:

Dabolee, Kanolee, Keyloos, Mahapun with the adjoining fort of Newtee, Konchuree, and Purolen.

So much of the Toongartun taraf situated south of the Apta River, as belonged to the State of Colaba, with the exception of the village of Khuraree-boozoorg.

The two villages, Wureree and Shetolee, and the four Khars, Sonkhar, Dhadur Khar, Khar Dubaba, and Dolvie Khar, in the Humrapoor taraf.

THE PRESIDENCY.

The revenue jurisdiction of the Island of Bombay and its adjacent dependencies.

ZILA OF POONA.

The two tarafs, Havelee Poona and Kurtya Mawul.

The fifteen following villages of the taraf Kairoo Barra, *viz*:—

1. Seurey.	6. Arvee.	11. Gavurdurry.
2. Kondunpoor.	7. Dewrey.	12. Gogulwara.
3. Kullian.	8. Kamsey.	13. Kaumthurree.
4. Rahtowrey.	9. Khetcowla.	14. Khair Sewapoor.
5. Ombrey.	10. Koombosee.	15. Kelwur.

The three following villages of the taraf Moosa Khora, *viz*:—

1. Jamlee.	2. Sonapoor.	3. Sangroon.

The three following villages of the taraf Moota Khora, *viz*:—

1. Ambegaum.	2. Bhowlee.	3. Ambee.

The two following villages of the taraf Kanud Khora, *viz*:—

1. Vinjer.	2. Antrolee.

The eighteen tarafs, Sandus, Pautus, Panbul, Maholoonga, Owsirree, Khair, Chakun Gora, Warra Ambegaum, Juneer, Wotoor, Ala, Bela, Murkhora, Kokutneer, Minneer, and Naraingaum.

The ten following villages of the taraf Kurda, *viz*:—

1. Ambee.	5. Nandoor Kundoomal.	8. Lingdee.
2. Khamboree.	6. Bhaugree.	9. Ghasgaum.
3. Burradee.		
4. Lowkee.	7. Aldurrey.	10. Peempulgaum Joga.

The three tarafs, Undur Mawul, Nanee Mawul, and Pour Khorey.

The thirty-two following villages of the taraf Pown Mawul, *viz*:—

1. Kureenj.	12. Aptee.	23. Yelsee.
2. Ambegaum.	13. Kauter Kurruk.	24. Beburwohol.
3. Poosanee.	14. Mullowlee.	25. Reehey.
4. Chandkher.	15. Shewlee.	26. Pauchaney.
5. Keeley.	16. Aridew.	27. Bersee.
6. Sheotee.	17. Shewner.	28. Budowlee.
7. Sindgaum.	18. Bower.	29. Arrey.
8. Pawley.	19. Thoogaum.	
9. Kurdey.	20. Purdowree.	
10. Sirowlee.	21. Mahagaum.	30. Ooorsee.
		31. Gotowra.
11. Ghewundee Alwun.	22. Koosgaum.	32. Adaley Khoord.

The three tarafs, Kurree-Puthar, Sassor, and Soopa.

So much of the two tarafs Neer Thurree and Seerwul as lies north of the Neera River with the exception of the villages of Watar, Bhambourdy, and Goonund.

The six tarafs Indapo[illegible] [illegible]aramuttee, Mohol, Oondurtuppa to the wes[illegible] the Seena River, Bhoosey, and Teimboornee.

The four following villa[illegible] of the taraf Kurkumb, *viz*:—

1. Goorsally.	3. Kur[illegible]ey.
2. Badulkot.	4. Oojee[illegible]ee.

The two following villages [illegible] of the taraf Kathee, *viz*:—

1. Soorstee.	2. S[illegible] [illegible]rgaum.

The three tarafs, Sholapoo[illegible] [illegible]rwaree, and Mundroop.

The five following villag[illegible] [illegible]minated the Summot Phootgaum, *viz*:— [illegible] vi[illegible]

1. Undal.	4. [illegible]ara.
2. Mooranchee.	5. [illegible]g
3. Nerkher.	[illegible]gunn

The seven tarafs, Indee, Taumba, Hiperga, Julwud-Kokutnoor, Almela, Burdool, and Ooklee.

The three following villages of the taraf Havelee Beejapoor, *viz* :—

1. Ookmunhal. | 2. Kowlga. | 3. Ahleabad.

The four following villages of the taraf Hortee, *viz* :—

1. Ranjunhal.
2. Minchunhal.
3. Teelihal.
4. Kyatilkeery.

The Kusba of Sindghee.

The five following villages of the taraf Honwar, *viz* :—

1. Ramteerut.
2. Yeteenhal.
3. Arahullee.
4. Kultowteghee.
5. Ghonusghee.

The seven following villages of the taraf Antee, *viz* :—

1. Arulhuttee.
2. Ubeehal.
3. Tungurree.
4. Mungsoola.
5. Bulgheree.
6. Sumbarga.
7. Bemunhal.

The two following villages of the taraf Hulsinghee, *viz* :—

1. Bhutgoonkee. | 2. Goteehal.

The three following villages, *viz* :—

1. Awurkor.
2. Heeney Pursulghee.
3. Soorpal.

The two tarafs, Tallicotta and Nalitwaur.

The kusba of Bhaghewaree, and the two villages of Musbinhal and Yerwaul.

The three following villages in the taraf Mohumudpoor, *viz* :—

1. Jynapoor.
2. Boodenee.
3. Goorodhal.

The village of Bhaganuggur, taraf Sednak.

The seven following villages of the taraf Chimulghee, *viz* :—

1. Disalkop.
2. Mijurkop.
3. Mookarteehal.
4. Golsinghee.
5. Ghurree.
6. Liklewaree.
7. Maundghee.

ZILLAH OF AHMEDNUGGUR.

(*Ahmednuggur Collectorship*).

Barsee Panch Muhals.

The Paishwa's share of the pergunnah Dokey.

The village of Wagholey in the Dharoor pergunnah.

So much of the pergunnah Havelee-Purinda as lies west of the Seena River, and the village of Sonaree to the east of the said river.

The two pergunnahs of Jamkhair and Wanghee.

The Paishwa's share of Praunt Kurrewureet, and that part of the Nizam's share which lies west of the Seena River.

The Paishwa's share of the Ashtee pergunnah and the taraf Manoor.

The two tarafs Nuggur Havelee and Ranjungaum.

The pergunnah Parnair.

The nine following villages in taraf Belhey, *viz* :—

1. Dowulgaum.
2. Orngaum.
3. Kurnjowna.
4. Babra.
5. Kolgaum.
6. Seedoree.
7. Oookurgaum.
8. Eesapoor.
9. Andulgaum.

The two pergunnahs of Kurdah and Neywassa, except the village of Julkey.

The two tarafs Ganjih-Bhoeera and Wawrud.

The pergunnah Baragaum Nundoor.

The Paishwa's share of the two pergunnahs Byazpoor and Gandapoor, together with the village of Taklee.

The pergunnah Sungumnair, together with the three kusbas of Rhateh, Phooltamba, and Whawa.

The thirteen pergunnahs, Dandurphul, Kotool, Ankola, Sinnur, Khoombaree, Patoda Nassik, Trimbuk, Waghera, Wunnee, Deendoree, Shewgaum, and Chandor.

(*Khandesh Collectorship*).

The thirteen pergunnahs, Lulling, Songer, Nher, Amulner, Betawud, Dhangree, Gurondol, Jullod, Chundshuhr, Bhurgaum, Bhal, Ootran and Muswa.

The pergunnah Pachora (which belongs to Sindia, but is governed by the British).

The taraf Lohara-Havelee (which belongs to Sindia, but is governed by the British).

The taraf Sangwee, in the Lohara pergunnah.

The five pergunnahs, Sendoornee, Chaleesgaum, Rajdesh, Mahumbaraee, and Manikpoory.

The eighteen following villages of the Kunna pergunnah, *viz* :—

1. Rolter.
2. Rohilla.
3. Porkree.
4. Mulligaum.
5. Champaneer.
6. Heengunney.
7. Nyadomgree.
8. Sahkegaum.
9. Kudrey.
10. Kunedee.
11. Julgaum.
12. Jamdee.
13. Toonvuney.
14. Pullasgaum.
15. Malpoor.
16. Vetulpoor.
17. Mukrundurpoor.
18. Nursingpoor.

The two kusbas of Ranjungaum and Jateygaum.

The twenty-one pergunnahs, Galna, Chikulwal, Tokrah, Jorgah, Lohonair, Wakaree, Sandus, Jayteypoor, Pissol, Tilwur, Koralee, Otoor, Pala, Hutghur, Kunnassee, Pimpla, Pimpulnair, Dhywul, Warsa, Bhamain, Nowapoor, and the three pergunnahs Nundoorbar, Sooltanpoor, and Kookurmoondah, with the exception of the villages mentioned in the schedule annexed to Act XI of 1846.

The three kusbas of Pankera, Oomurputta, and Chowpala.

The principality of Akranee.

The pergunnah of Choprah (which belongs to Sindia, but is governed by the British).

The two pergunnahs of Thalner and Amba.

The kusba of Sindwa.

The pergunnah of Yawul (which belongs to Sindia, but is governed by the British).

The two pergunnahs of Arawud and Sowda.

The village of Changdeo.

The pergunnah of Rawer, including the taraf of Pal.

The four pergunnahs of Nusserabad, Jamnair, Bhoodwur, and Bornar.

The thirteen following villages of the Kunner pergunnah :—

1. Chickletban.
2. Hutnoor.
3. Bansendry.
4. Wuddaly.
5. Bhokurgaum.
6. Solegaum.
7. Baboolkhera.
8. Jowoolkee.
9. Garagaum.
10. Khuwitkehra.
11. Ansul.
12. Bahagaum.
13. Bhokungaum.

The three following detached villages from the pergunnah of Edulabad :—

1. Witwa.
2. Melsanguy.
3. Managaum.

The village of Unterkhera detached from the pergunnah of Jynabad.

The thirty-two pergunnahs Dharwar, Nowlgoond, Gudug, Bunkapoor, Siggaon, Hangul, Adoor, Misserrecotah, Old Hoobly, New Hoobly,

Eyurnee, Goottul, Kagenellee, Kode, Herekeroor, Chickkeroor, Cooppelroor, Tilwully, Khanapoor, Moorgode, Bagulkotah, Rollee, Beelgee, Badamee, Keroor, Moodkuvee, Hoongoond, Nundwargee, Indee, Taumba, Hiperga, and Julwadkokutnoor.

Pergunnah Karduga (with the exception of the villages of Sawlgaon, Balihully, Jogeswere, Kondoor, Woginkeree, Indoor, Urshenageree, and Honagoond, included in the Sonda province, under the Madras Presidency, Yareeboodihall, belonging to Chintamun Row Sahib Sangleekur; Yellapoor, belonging to Madhew Row Sahib Meritchkur; and Savanoor, Holunhully, Chilloor, Tobuda-Hoolikutty Gubboor, Munkutty, Jekinkutty, Toroor, Siddapoor, Yekkeekhope, Cubbanoor, Wuddinakope, Naikeroor, Tendoor Munoor, Meerulkutty, Dommur-Muttoor, Moolkerry, Madapoor, Busavunkope, Chundapoor, Kulliwal, Nundihully, Honneekope, and Soorupakutty, belonging to the Nuwab of Savanoor).

Pergunnah Nirsungee (with the exception of the villages of Warulugee, and Woneekerry, included in the Sonda province, under the Madras Presidency).

Pergunnah Turus (with the exception of the villages of Balinhully and Kulkeree, included in the Sonda province, under the Madras Presidency).

Pergunnah Pachapoor (with the exception of the villages of Bussapoor, Huggedahall, Urlekutty, Seroor, Shahbundur, Islampoor, and Ghootgoody, belonging to the Rajah of Colapore: Toommurgooddy and Hurunkolla, belonging to Chintamun Row Sahib Sangleekur; and Boodihall and Mulbemurdee, belonging to Rughoonath Row Sahib Koorund Warkur).

Pergunnah Ranee Bednore (with the exception of the village of Mun-Milar, included in the Bellari District, under the Madras Presidency).

Pergunnah Ruttehully (with the exception of the village of Ookudgutree, belonging to the Rajah of Mysore).

Pergunnah Mausoor (with the exception of the villages of Khuwaspoor and Gooludhully, belonging to the Rajah of Mysore).

Pergunnah Almella (with the exception of the villages of Haukoanhully and Moorganoor, belonging to the Soorpoor Rajah, Nizam's territories).

Pergunnah Burdole.

Pergunnah Talicottah (with the exception of the villages of Bhuttnoor, Tuggurtuggee, Allapoor, Nagavee-Allapoor, Narainapoor, Holikeree, and Vudgerree, belonging to the Soorpoor Rajah, Nizam's territories).

Pergunnah Nalitwaur (with the exception of the villages of Mudlingud-hully, Kolegoodah and Busapoor, belonging to the Soorpoor Rajah, Nizam's territories).

The six tarafs Carkope, Marudagee, Oogurgole, Morub, Medlary, and Vutnal.

The twenty-two Kurryats Ameenbhavee, Narendur, Devur-Hoobly, Tudkode, Eckoondee, Bettigerah, Umbudgutty, Sumpgaon, Bagewadee, Kardulvully, Golehully, Nundgurh, Hulsegee, Kuckeree, Karlugee, Lokolee, Munolee, Muztee, Yellee-Munolee, Sudalgah, Sindogee, and Suttigerree.

Kurryat Nesurgee (with the exception of the village of Mudunbhavee, belonging to Siddojee Row Naik Nimbalkur, Sur-Lushkur, *alias* Nepanekur).

Kurryat Belwadee (with the exception of the village of Doddwar, belonging to the Chintamun Row Sahib Sangleekur).

Kurryat Kubboor (with the exception of the village of Belakode, belonging to Siddojee Row Naik Nimbalkur, Sur-Lushkur, *alias* Nepanekur).

The five summits Tegoor, Kulkeree, Kulghutge, Bommeekutty, and Toombah.

The twelve villages under the Fort of Kullaniddeegurh.

Fort of Heree Gundhurvgurh and its dependencies.

Fort of Gudjendragurh and its dependencies.

The five following villages of the pergunnah Nurgoond, *viz* :—

1. Tudahal.	3. Auchmutty.	5. Revudekope.
2. Kurkeecutty.	4. Gooloogoondee.	

The thirteen following villages of the pergunnah Govincopp, *viz* :—

1. Benkuncopp.	6. Khanapoor.	10. Hurlapoor.
2. Urshingode.	7. Mudgoonkee.	11. Govuncopp.
3. Hunchinall.	8. Gobburgoompee.	12. Mullapoor.
4. Hudgulee.		
5. Coorulgery.	9. Bettud Koosogul.	13. Javoor.

The four following villages of the pergunnah Azumnugur, *viz* :—

1. Kusba Belgaon.	3. Sindolee.
2. Hindulgee.	4. Munnoor.

The eight following villages of the pergunnah Shapoor, *viz* :—

1. Koodchee.	4. Dhamnee.	7. Moduga.
2. Kunabergee.	5. Moochundee.	8. Chundgurn.
3. Chundunhosoor.	6. Yulebile.	

The village Chickwudavully of the pergunnah Sirhutty.

The seven following villages of the pergunnah Lutchmesswer, *viz* :—

1. Sunkleepoor.	4. Humigee.	6. Mullikarzunpoor.
2. Budnee.	5. Goommagole.	7. Chakinkeree.
3. Vittulapoor.		

The village of Boodihal of the pergunnah Coondgole.

The village of Algoondee of the pergunnah Machucknoor.

The seven following villages of the pergunnah Ooklee, *viz* :—

1. Kusba Ooklee.	5. Nundeehall
2. Mungolee.	6. Yembutnahall.
3. Coomutgee.	7. Hutturkeehal.
4. Bissulhall.	

The four following villages of the pergunnah Hortee, *viz* :—

1. Rajunhal.	3. Teelihal.
2. Minchunhal.	4. Kyatunkerry.

The five following villages of the pergunnah Honwar, *viz* :—

1. Ramteerut.
2. Yeteenhal.
3. Arahullee.
4. Culkowteghee.
5. Ghonusghee.

The three following villages of the pergunnah Bagewadee, *viz* :—

1. Kusba Bagewadee.
2. Musbinahall.
3. Yernal.

The nine following villages of the pergunnah Alnee, *viz* :—

1. Arulhuttee.
2. Ubeehal.
3. Tungurree.
4. Mungsoola.
5. Bulgheree.
6. Sumbarga.
7. Bomunhal.
8. Mudhabhavee.
9. Partunhullee.

The village of Bhuhtgoonkee, of the pergunnah Hulsinghee.

The village of Awurkore, of the pergunnah Gurrikokutnoor.

The village Pursulghee, of the pergunnah Bidurree.

The following village of the pergunnah Ghote, *viz* :—

Soorpah.

The seven following villages of the pergunnah Chimulghee, *viz* :—

1. Bisalkop.
2. Muzurekop.
3. Mookarteehall.
4. Golsinghee.
5. Ghunee.
6. Siklewaree.
7. Marudghee.

The village of Bhaganugur, of the pergunnah Siddanath.

The two following villages of the pergunnah Mohumudapoor, *viz* :—

1. Jynapoor.
2. Boodenee.

The two following villages of the pergunnah Terdhall, *viz* :—

1. Suputa Saugur.
2. Khemlapoor.

The three following villages of the pergunnah Mungulwehda, *viz* :—

1. Kuvatholy.
2. Donuz.
3. Umbeh.

The village Konnoor, in the pergunnah Jumkhundy.

The four following villages of the pergunnah Vittul Vishram, *viz* :—

1. Rajgotee.
2. Coondanoor.
3. Sooppeh.
4. Toorkewadee.

The six following villages of the pergunnah Moolgoond, *viz* :—

1. Bundawar.
2. Cunavee.
3. Hossoor.
4. Bussapoor.
5. Sittaulhurree.
6. Serooz.

The four following villages of the taraf Konnoor, *viz* :—

1. Heerecopp.
2. Humpiholee.
3. Hagnoor.
4. Belleree.

The four following villages of the taraf Sanklee, *viz* :—

1. Kelileh.
2. Mendileh.
3. Holludeh.
4. Tanahee.

The three following villages of the taraf Munnery, *viz* :—

1. Mirvale.
2. Morule.
3. Wadee.

The two following villages of the taraf Hurlapoor, *viz* :—

1. Nursapoor.
2. Vobulapoor.

The village Rokudkutty of the taraf Bunnoor.

The three following villages of the Kuryat Usoondee, *viz* :—

1. Usoondee.
2. Kurekutty.
3. Koorwuncopp.

The fourteen following villages of the Kuryat Hoolee, *viz* :—

1. Kusba Hoolee.
2. Cuplee.
3. Munikutty.
4. Belwunkee.
5. Kouzagerry.
6. Rottigawad.
7. Udanoor.
8. Dadericopp.
9. Bingudakutty.
10. Konkancoozhutty.
11. Tooppudacoorhutty.
12. Yamgull.
13. Hooleekutty.
14. Sortoor.

The three following villages of the Kuryat Ingulhully, *viz* :—

1. Nulwudee.
2. Moollahully.
3. Sirgooppee.

The two following villages of the Kuryat Hebbly, *viz* :—

1. Kusba Hebbly.
2. Sevully.

The three following villages of the Kuryat Udgul, *viz* :—

1. Nippunhall.
2. Uluknoor.
3. Beerunhall.

The twenty following villages of the Kuryat Sholapoor, *viz* :—

1. Kusba Sholapoor.
2. Naganoor.
3. Goodeecooppee.
4. Hurgapoor.
5. Kuruzgee.
6. Shendoor O'Rasing Boozoorg.
7. Shenkinhosoor.
8. Honnolee.
9. Konunkeree Pimpulgaon.
10. Kunagulla.
11. Hittnee.
12. Rasingkhoord.
13. Hudulageh.
14. Bhuhirapoor.
15. Sunkesswere.
16. Tuvdee.
17. Booktialoor.
18. Unklay.
19. Bakunhal.
20. Baur.

The nine following villages of the Kuryat Saongaon, *viz* :—

1. Benodee.
2. Huddanal.
3. Muttiwad.
4. Ronganolee.
5. Soolgaon.
6. Bhatnagnoor.
7. Audee.
8. Suwadulga.
9. Hunchinhall.

The eighteen following villages of the Kuryat Laut, *viz* :—

1. Chinchanee.
2. Jettrat.
3. Nahingalez.
4. Hoonurgee.
5. Siddunhal.
6. Yernal.
7. Pudlehal.
8. Lukhnapoor.
9. Guhwan.
10. Boodihall.
11. Kodanee.
12. Coorlee.
13. Uckole.
14. Muhumudapoor.
15. Booddulmookh.
16. Roomtolee.
17. Pangureh.
18. Girgaon.

The seven following villages of the Kuryat Naiz, *viz* :—

1. Mowza Chickoree.
2. Pett Chickoree.
3. Gulutgah.
4. Kothely.
5. Ummangee.
6. Naiz.
7. Koonnoor.

The thirteen following villages of the Kuryat Nesuree, *viz* :—

1. Pett Duddee.
2. Anludhal.
3. Uttehal.
4. Ramewadee.
5. Bedurewadee.
6. Moduga.
7. Naganoor.
8. Khuvunewadee.
9. Shettihully.
10. Beelkee.
11. Sulamwadee.
12. Kote.
13. Dhondgutty.

The village Baganee of the Kuryat Doodgaon.

The three following villages of the taraf Havelee Beejapoor, *viz* :—

1. Ookmunhal.
2. Kowlga.
3. Ahleabad.

The twenty-six following villages of the Tuppeh Changurh, *viz* :—

1. Kusba Chandgurh.
2. Kodolee.
3. Bagulga Dookurwadee.
4. Sipoor.
5. Savurda.
6. Goolwuda.
7. Vagothurr.
8. Manugaon.
9. Kolendra.
10. Adoor.
11. Naundurida.
12. Ussgaon.
13. Soolye.
14. Humbera.
15. Khamdul.
16. Paurla.
17. Kokura.
18. Eesapoor.
19. Konewadee.
20. Oomgaon.
21. Navga.
22. Pilnee.
23. Jambera.
24. Nuhurelee.
25. Bhogolee.
26. Kolendra.

The four following villages of the Prant Raibaug, *viz* :—

1. Uckewat. | 2. Nauguz. | 3. Inglee. | 4. Unkalee.

The twenty-eight following villages of the Prant Miritch, *viz* :—

1.	Huttanoor ...	Kuryat Tauzgaon.
2.	Coodchee ...	Do. Mysal.
3.	Chundoor ...	
4.	Qusba Issapoor	Do. Issapoor.
5.	Chickul Gothun	
6.	Nunbulkeh	
7.	Bedug ...	Do. Beduga.
8.	Goondewadee	
9.	Gourwad ...	Do. Sirhutty.
10.	Aoorwad ...	
11.	Tauklee ...	
12.	Brumhanal	Do. Sanglee.
13.	Pudamaul ...	
14.	Toong ...	Do. Deguruz.
15.	Hingungaon	Do. Kaotah Mahunkaul.
16.	Dhamnee ...	Do. Havelee.
17.	Vasumba ...	Do. Kaotah.
18.	Zurundee ...	Do. Anjunee.
19.	Kowluga ...	Do. Sawurde.
20.	Curolee ...	Do. Desing.
21.	Shipoor ...	Do. Ainapoor.
22.	Bekeeree ...	Do. Joogul.
23.	Rajapoor ...	
24.	Nundeekoorlee	
25.	Keroor ...	
26.	Yedoor ...	
27.	Kullholey ...	
28.	Shahapoor ...	

The following village of the Prant Kagul, *viz* :—

Mauzurree.

The thirty-eight following villages, not belonging to any particular pergunnah or other territorial division, *viz* :—

1. Sowndutty.
2. Kotewada.
3. Halkoosoogal.
4. Culkeree.
5. Mulligwad.
6. Moogulkhan. Hoobly.
7. Umrapoor.
8. Veerapoor.
9. Hundoor.
10. Tulwarcopp.
11. Marguncopp.
12. Kusmulgee.
13. Umbegapoor.
14. Beelamurree.
15. Hoolginhal.
16. Kearcopp.
17. Guzputty.
18. Gadeekopp.
19. Huttiholee Khoord.
20. Alaguncopp.
21. Bogoor.
22. Dausticopp.
23. Hootikottul.
24. Budus.
25. Coockadolly.
26. Jeeknoor.
27. Devur Sigehully.
28. Ettagee.
29. Gundhigwad.
30. Toligee.
31. Qusba Hoockeree.
32. Pett Hoockeree.
33. Choolakee.
34. Goruvbal.
35. Kuggudhal.
36. Gorwunkolla.
37. Bussedonee.
38. Sindugee.

The tract of country, comprising certain lands on the Mahabuleshwur Hills, inclusive of the village of Paur (with the exception of the fort of Purtabghur and its established lands), ceded by the Rajah of Sattara under a treaty with the British Government, and such part of the road, with a space of two hundred English yards on each side thereof, leading from the boundary of the aforesaid cession to the top of the Paur Ghaut as may not be within the limits of the aforesaid village of Paur, the extent, measurement, and bearings of which are particularized in the map and schedule annexed to the aforesaid treaty.

The whole village of Moja Assood, taraf Jalgaum, talooka Severndroog, Zillah Rutnaguree.

Half village of Moja Patamsaee, taraf Nagotana, talooka Sanksea, zillah Tannah. Whole village of Moja Khanley, taraf Pen, talooka Sanksea, zillah Tannah.

1. Village of Deeghatee.
2. Do. of Sau.
3. Do. of Kasarbhat.
4. Do. of Kelwaney.
5. Do. of Poonadey.
6. Do. of Rawey.

Names of the Khars.

1. Sau Khar.
2. Sukum Khar.
3. Doobanee Khar.
4. Bhungaree Khoord Khar.
5. Tarbund Khar.
6. Bhumgaree Chakota Khar.
7. Antra Bamda Khar.
8. Antra Boodrook Khar.
9. Bhundar Khar.
10. Tullay Khar.
11. Josu Khar.
12. Rawey Khar.

Taraf Ourwullut, talooka Panwell, zillah Tannah.

THE LAPSED JAGHEER OF CHINCHNEE.

Pergunnah Neergoondee.

1. Kusba Neergoondee.
2. Moje Hebbal.
3. „ Keersal.
4. „ Abbihal.
5. „ Yelgoor.
6. „ Kasimkoontee.
7. „ Boodihal.
8. „ Musootee.
9. „ Moodepoor.
10. Moje Eettgee.
11. „ Rajnal.
12. „ Bidnal.
13. „ Koorganoor.
14. „ Aldinnee.
15. „ Gonal.
16. „ Katapoor.
17. „ Dewlapoor.
18. „ Murikuttee.
19. „ Neerulbhavee.
20. „ Aresbunker.
21. „ Wadwadgee.

Pergunnah Chandkowte.

1. Kusba Chandkowte.
2. Moje Chutterkee.
3. „ Roogee.
4. „ Moolsawulgee.
5. „ Aheree.
6 „ Jumbgee.
7. Moje Daberee.
8. „ Eetunhullee.
9. „ Gugunhullee.
10. „ Solapoor.
11. „ Hunchinal.
12. „ Kurulwar.
13. „ Umkulgee.

Pergunnah Ooklee.

1. Moje Donoor.
2. „ Neginhal.
3. „ Noollah.
4. Moje Kuggoor.
5. „ Hurgullee.
6. „ Hurginhal.
7. „ Honutgee.

Pergunnah Nuldroog.

1. Moje Kesurzuwulgee.
2. „ Moostee.
3. „ Sulgur.
4. „ Arlee.

Moje Pooluz.
„ Hurulgee.
„ Hottgee.
„ Awrad.
„ Moogulee.

5. Moje Kalegaon.
6. „ Ebhrampoor.
7. „ Kakrumb.
8. „ Tudwuleh.

Pergunnah Mohul.
„ Kulboorga.
„ Ahirwaree.
„ Mundroop.
„ Maindurgee.

Pergunnah Hortee.

1. Kusba Hortee.
2. Moje Koloorgee.
3. „ Domnal.
4. „ Kunchinal.
5. „ Muknapoor.
6. „ Boblad.
7. „ Hudulsung.
8. „ Nimbal Boodrook.
9. „ Nimbal Khoord
10. „ Kunnal.
11. „ Bomunhullee.
12. „ Agusnal.
13. Moje Busnal.
14. „ Sawulsung.
15. „ Hulgoonkee.
16. „ Goondwan.
17. „ Sonkunhullee.
18. „ Koorgee.
19. „ Morusnal.
20. „ Deginal.
21. „ Goonkee.
22. „ Turgoondee.
23. „ Kottnal.
24. „ Kupnimburge

Pergunnah Hulsungee.

1. Kusba Hulsungee.
2. Moje Yelgee.
3. „ Turiwaree.
4. „ Arjnal.
5. „ Bhirungee.
6. „ Boodihal.
7. „ Keroor.
8. „ Chunegaon.
9. „ Anjotgee.
10. „ Dhoolkhur.
11. „ Purnoor.
12. „ Bewnoor.
13. „ Chorgee.
14. „ Munn-Ankulgee
15. Moje Mahnhullee.
16. „ Murgoor.
17. „ Chouryal.
18. „ Hingnee.
19. „ Burgoondee.
20. „ Ahersung.
21. „ Mailar.
22. „ Seergoor.
23. „ Anchee.
24. „ Mundral.
25. „ Seernal.
26. „ Lonee Khoord.
27. „ Bulolee.
28. „ Jhulkee.

Pergunnah Bagewaree.

1. Moje Moottgee.
2. „ Engleshwur.
3. „ Salwargee.
4. „ Heepurgee.
5. „ Dindwar.
6. „ Rubnal.
7. „ Deginal.
8. „ Tukulkee.
9. „ Oottnal.
10. „ Munoor.
11. „ Hullihal.
12. „ Kuribuntnal.
13. Moje Hoonshal.
14. „ Hoolbenchee.
15. „ Hunchinal.
16. „ Agusbal.
17. „ Ewungee.
18. „ Kamunkeree.
19. „ Boodihal.
20. „ Ooppuldinee.
21. „ Nursungee.
22. „ Nagoor.
23. „ Ambulnoor.
24. „ Sunknal.

Pergunnah Annigeree.

1. Kusba Annigeree.
2. Moje Hullikeree.
3. „ Saswihullee.
4. „ Kondikopp.
5. „ Bussapoor.
6. „ Bhudrapoor.
7. Moje Untoor.
8. „ Saidapoor.
9. „ Munjegood.
10. „ Kawulwar.
11. „ Hullihal.
12. „ Bemnoor.
13. „ Nagnoor.

Pergunnah Uthnee.

1. Kusba Uthnee.
2. Moje Azor or Yemmihal.
3. „ Siroor.
4. „ Nagnoor.
5. „ Jumbgee.
6. „ Sewnoor.
7. „ Mullabad.
8. „ Bewnoor.
9. Moje Yekunchee.
10. „ Burchee.
11. „ Koulgood.
12. „ Sinal.
13. „ Musurgooppee.
14. „ Hunmapoor.
15. „ Kirugeree.

Pergunnah Honwar.

1. Kusba Honwar.
2. Moje Kukmuree.
3. „ Bijjurgee.
4. „ Kotulgee.
5. „ Kohullee.
6. „ Yellihudulgee.
7. „ Bargee.
8. „ Aigullee.
9. Moje Uluginhal.
10. „ Babanuggur.
11. Thana Telsung.
12. Moje Urtal.
13. „ Bannoor.
14. „ Kunnal.
15. „ Halhullee.
16. „ Kunmura.

Pergunnah Gureekokutnoor.

1. Kusba Gureekokutnoor.
2. Moje Suttee.
3. „ Dodwar.
4. Moje Junwar.
5. „ Bulwar.
6. „ Korganoor.

Pergunnah Gulgullee.

1. Kusba Gulgullee.
2. Moje Amuljhuree.
3. „ Koloor.
4. „ Yerhullee.
5. „ Rubkuvvee.
6. „ Gunnee.
7. „ Hunchinal Khoord.
8. Moje Hunchinal Boodrook.
9. „ Chowrapoor.
10. „ Boodnee.
11. „ Bulwulmottee.
12. „ Boodihal.
13. „ Goolbal.
14. „ Bisnal.
15. „ Mondugnoor.

Moje Hipurgee, pergunnah Jumkhundee.

„ Nipanee .. } Kuryat Latt.
„ Sergopee .. }

„ Belkhor, Kurryat Kubboor.

„ Mudunbhavee, Kurryat Naysurgee.

„ Seergaon (Dependent on the foot of Heeree Gundhurvghur).

„ Bhiwsee, Prant Kagul.

„ Deshoor, pergunnah Yelloor.

THE LAPSED STATE OF MANDVEE.

THE LAPSED STATE OF COLABA.

The Ghera of the Vishalgur Fort formerly belonging to the Pritinidhee of Vishalgur and comprising the following villages :—

1. Mouza Deode.
2. Do. Bhudkumbé.
3. Do. Wanjolee.
4. Do. Kochré.
5. Do. Veerowlee Boozoorg and Gowil.
6. Do. Kolé Wadee.
7. Do. Paloo.
8. Do. Salpé.
9. Do. Keirbet.
10. Do. Wadee Ranjun.
11. Wadee Udhistee.
12. Do. Chinchoortee.
13. Do. Wud.
14. Mouza Moorshee.
15. Do. Bhowde.
16. Wadee Tipowné.
27. Khor Ninks Prudha Wulla.
18. Wadee Oombrowne.
19. Do. Manchal.

Turf Sattara.

Turf Purlee.

Turf Wundun, with the exception of the village of Sungum Mahoolee belonging to the Punt Prithinidhee.

Turf Targaon, with the exception of the village Watar entered in the accounts as belonging to the Chief of Jumkhundee.

Turf Oomruj, with exception of the following two villages :—

1. Kortee, entered in the accounts as belonging to the Punt Prithinidhee.
2. Seerwude, entered in the accounts as belonging to the Chief of Jumkhundee.

Summut Nimb.

Turf Medhey.

Turf Kedumb.

Turf Baramoorey.

Turf Koodal.

Turf Ategaon.

Turf Bamnolee.

Turf Solsey.

Turf Tamb.

Kuryat Nanegholo.

Turf Tarlay.

Kuryat Tulbeed.

Turf Havellee Kurad, with the exception of the following twelve villages:—

1. Sydapoor ...
2. Kapeel ...
3. Padlee ...
4. Belowdey Wurghat ...
5. Doosherey ...
6. Gondee ...
7. Ghonshee ...
8. Kodolee ...
9. Veerwudey ...
10. Bichood ...
11. Munoo ...

} Entered in the accounts as belonging to the Punt Prithinidhee.

12. Retray Khoord Ditto to Sangleekur Putwurdhu.

Turf Murlee.
Turf Patun.
Turf Helwak.
Kuryat Kaseegaon.
Turf Koley.
Forts Sadasewgud, Wussuntgud, and Munchindrugud.
Turf Khuttao.
Turf Mullowdee.
Turf Dubigaon.
Turf Mhuswud.
Turf Lulgaon.
Forts of Muchimangud, Waroogud, and Wurdhungud.
Turf Dhurmpooree.
Kuryat Khanapoor.
Kuryat Mainee.
Kuryat Wangee.
Kuryat Vitch.
Kuryat Bhalownee.
Kuryat Nimsod.
Fort of Bhooshungud.
Purgunnah Kassegaon, Talooka Punderpoor.
Purgunnah Brumhupooree, Talooka Punderpoor.
Purgunnah Sangola.
Purgunnah Gherdee.
Purgunnah Nazréy.
Purgunnah Aklooj.
Purgunnah Velapoor.
Purgunnah Bhalownee, with the exception of the following five villages, entered in the accounts as belonging to the Chief of Akulkote:

1. Peeliv.
2. Shendé Chinch.
3. Shingornee.
4. Dhanorey.
5. Koosmadey.

Turf Havelee Waee.
Turf Jor Khorey.
Summut Koreygaon with the exception of the village of Kinhee belonging to the Punt Prithinidhee.
Summut Wagholee.
Purgunnah Molwad.

The parts of the following purgunnahs situated in the Collectorate of Sattara:—

Purgunnah Bejapoor.
Purgunnah Gotay.
Purgunnah Bullotee.
Purgunnah Sidhnath.
Purgunnah Mumdapoor.
Purgunnah Chimulgee.
Purgunnah Kolhur.
Purgunnah Honwad.
Purgunnah Bardole.
Purgunnah Shirala, with the exception of the village of Wategaon, entered in the accounts as belonging to Chief of Kooroondwad.
Purgunnah Atpadee, with the exception of the village Vitlapoor, entered in the accounts as belonging to the Punt Prithinidhee.
Purgunnah Mungulwedhey.
Purgunnah Shirwul, with the exception of the following villages, entered in the accounts as belonging to the Punt Sucheo:—

1. Shirwul.
2. Bowdé.
3. Kessoordee.
4. Pargaon.
5. Tondlé.
6. Sangvee.
7. Bhadé.
8. Rooee.
9. Yelké.
10. Kowté.
11. Bhadowde.

The parts of the following turfs, situated in the Collectorate of Sattara:—

Turf Sawurdey.
Turf Chiploon.
Turf Walwa, situated within the Sattara Territory, with the exception of the village Koondul, entered in the accounts as belonging to the Punt Prithinidhee.
Turf Waroon.
Turf Phultun, excepting the villages of Dalwuddee and Wakree, entered in the accounts as belonging to the Chief of Pultun.
Turf Velwund Khorey.
Turf Rohid Khorey, with the exception of the village Hatnoshee, entered in the accounts as belonging to the Punt Sucheo.
Turf Neerthudee, with the exception of the village Neerjey, entered in the accounts as belonging to the Punt Sucheo.

The parts of the following Kuryats situated within the Collectorate of Sattara:—

Kuryat Bajee.
Ditto Wudgaon.
Ditto Havelee Kolapoor.
Ditto Kodolee.
Ditto Satwa.
Kuryat Bhilowdee, with the exception of the following four villages:—

1. Nagraley.
2. Babwudey.
3. Ghogaon, and
4. Tooparee, entered in the accounts as belonging to the Chief of Sanglee.

Kuryat Sanglee.
Kuryat Doodgaon, with the exception of Bhud Kinhey, entered in the accounts as belonging to Sangleekur Putwurdhun.
Kuryat Ound, with the exception of the following eight villages:—

1. Ramapoor.
2. Vinhapoor.
3. Soukeerey.
4. Pargaon.
5. Seerusgaon.
6. Chikulwahal.
7. Ound.

} Entered in the accounts as belonging to the Punt Prithinidhee.

8. Kurley. } Ditto as belonging to the Chief of Akulkote.

Kuryat Tasgaon.

Ditto Wissapoor, with the exception of the following four villages, entered in the accounts as belonging to the Chief of Sanglee :—

1. Altay.
2. Seergaon.
3. Nimb.
4. Audhullee.

Kuryat Anjvee.

Ditto Raibaug.

That part of Prant Panalla situated within the Collectorate of Sattara.

1. Moujé Pehnoor.	5. Moujé Akoombey.
2. „ Bhend.	6. „ Bembla.
3. „ Bhutoombrey.	7. „ Tambweh, and
4. „ Yeotee.	8. Kusba Kurcumb.

1. Kusba Chimulgee.	8. Moujé Akulwaree.
2. Moujé Almuttee.	9. „ Arsungee.
3. „ Wundul.	10. „ Benal.
4. „ Beeruldeenee.	11. „ Ungudgeeree.
5. „ Boodnee.	12. „ Hungurgee.
6. „ Hoonshall.	13. „ Oonee Bhawee, and
7. „ Nagwar.	14. „ Goodheenee.

The following villages in Turf Moogul Khode :—

Moujé Goondewadee.	Moujé Palbhavee.
„ Dhuroor.	„ Kunpulgoodee.
„ Sidapoor.	„ Hulloor.
„ Kolecjood.	„ Sivapoor.
„ Yeburhuttee.	„ Khan Naikinhuttee.
„ Harogeree.	„ Moodulgee.
„ Heedkul.	„ Moonal.
„ Moogul Khode.	

The following villages in Prant Meerij :—

1. Moujé Sonee } Kuryat Muné.
2. „ Bhose } Rajooree.
3. „ Bisoor } Kuryat Sunglee.
4. „ Koopwadé }
5. „ Hurolee, Kuryat Dessing.
6. „ Yerundolee } Kuryat Bedug.
7. „ Belowkee }
8. „ Arwundé, Kuryat Sawurdé.
9. „ Wudgaon, Kuryat Anjnee.
10. „ Kulombee, Kuryat Hawélee.
11. „ Shedshal, Kuryat Seerhuttee.
12. „ Pandegaon, Kuryat Kowté Mahankul.
13. Kusba Tasgaon } Kuryat Tasgaon.
14. Moujé Toorchee }
15. „ Padlee }
16. „ Bhellwaddy }
17. „ Wusgudé, Kuryat Kowté.
18. „ Nimnee.

The following villages in Prant Kagul :—

1. Moujé Auklee, Kuryat Manjree.
2. „ Boorlee, Kuryat Digruj.

The following villages in Prant Rayabag :—

1. Kusba Ainapoor, Kuryat Ainapoor.
2. Moujé Hutnolee, Kuryat Nanduré.

The following village in Prant Hookéree :—

1. Moujé Mungawuttee, Kuryat Joogul.

The following villages in Prant Beejapoor :—

1. Moujé Sheerhuttee. } Kuryat Kokutnoor.
2. „ Nagnoor. }
3. „ Rutnapoor. }
4. „ Sewdee. }
5. „ Hullihal. }

The following village in Purgunnah Kokutnoor :—

1. Moujé Mhyswadgee.

Purgunnah Yadwar with the exception of the 3 following villages :—

1. Ourwad.	3. Chippulkuttee.
2. Kulleegoodee.	

Entered in the accounts as belonging to the Chief of Jumkhundee.

Kuryat Kinnee.

The following village in Turf Kannoor :—

1. Moujé Chick Tursee, Kuryat Kannoor.

The following village in Purgunnah Shahpoor :—

1. Ashte.

The following villages in Kuryat Sawurdé :—

1. Kusba Sawurdé.
2. Moujé Londe.

The following villages in Turf Phootgaum :—

1. Kusba Saoluj.	3. Moujé Kurowlee.
2. Moujé Dongursanee.	

The following village in Turf Tasgaum :—

1. Moujé Poonudee.

The following village in Prant Kurad :—

1. Moujé Yelawee.

The following village in Kuryat Oochgaon :—

1. Moujé Belgoondee.

The following village in Kuryat Kagtee :—

1. Moujé Kungralee Khoord.

The following village in Turf Samburay :—

1. Moujé Niljee.

The following village in purgunnah Azumnugur

1. Khasbag.

The following isolated villages :—

1. Kusba Shedbal.	5. Moujé Moorgoondee.
2. „ Joogul.	6. „ Tavsee.
3. Moujé Kagwad.	7. „ Nandgaon.
4. „ Oogur Boodrook.	

The following villages in purgunnah Luxumeshwar :—

1. Moujé Kullus.	5. Moujé Beejpoor.
2. „ Soorngee.	6. „ Kunkapoor.
3. „ Konheegeree.	7. „ Kondeekope.
4. „ Wudwee.	8. „ Koneeecope.

The following villages in purgunnah Moolgoond:—

1. Moujé Moolgoond.	9. Moujé Yergoopee.
2. „ Sherool.	10. „ Narayenpoo.
3. „ Kuboolayet Kuttee.	11. „ Nagurhullee.
	12. „ Muntoor.
4. „ Hurthee.	13. „ Keresoor.
5. „ Chinchlee.	14. „ Hebsoor.
6. „ Kulloor.	15. „ Kurlwad.
7. „ Chuklubbee.	16. „ Kooruttee.
8. „ Heerenurtee.	17. „ ChickNurtee.

The following village in Kuryat Ingulhullee:—

1. Moujé Ingulhullee.

The following villages in purgunnah Nurgoond:

1. Moujé Nurgoond.	8. Moujé Somapoor.
2. „ Byrunhuttee.	9. „ Boorlkuttee.
3. „ Dundapoor.	10. „ Seedapoor.
4. „ Kurwinkope.	11. „ Chick Nurgoond.
5. „ Jugapoor.	
6. „ Moujepeit.	12. „ Kunkeekope.
7. „ Urbaun.	13. „ Halgope.

The following villages in purgunnah Nowlgoond:—

1. Moujé Kooregovunkope.	2. Moujé Hoonreekuttee.

The following villages in Kuryat Seerole:—

1. Moujé Seerole.	4. Moujé Kullus.
2. „ Wudwuttee.	5. „ Lingudhal.
3. „ Ingulgoondee.	6. „ Boodeebal.

The following villages in Turf Konnoor:—

1. Moujé Konnoor.	8. Moujé Idgull.
2. „ Arleekuttee.	9. „ Madhagee.
3. „ Lukmapoor.	10. „ Bennoor.
4. „ Goonukope.	11. „ Ujgoondee.
5. „ Chick Molungee.	12. „ Bennoor.
	13. „ Tulukwad.
6. „ Heera Tudsee.	14. „ Hoteehollee.
7. „ Wasseena.	15. „ Lingudhal.

The following villages in purgunnah Badamee:—

1. Moujé Megoor.	2. Moujé Karamoodee.

The following village in Mahal Hoskerree:—

1. Khurlkope.

The isolated villages of Behuttee and Sungdal.

The district of North Canara with the exception of the Talooka of Cundapoor.

Parts of villages and lands ceded to the Government of Bombay for railway purposes.

Collectorate of Surat.

So much land in the villages of Kunsar, Oodhna, Vercha, Oon, and Sucheen, as was ceded by the Nawab of Sucheen.

Collectorate of Kaira.

So much land in the village of Khumbhalia as was ceded by His Highness the Guicowar.

SCHEDULE V.

ENACTMENTS REPEALED.

Part I.—Acts.

Number and year.	SUBJECT OR TITLE.	Extent of repeal.
II of 1835	Assam, Arracan and Tenasserim.	The whole.
VI of 1835	Cossyah Hills and Cachar.	The whole.
XXI of 1836	Creation of zilas, Bengal.	The whole.
X of 1838	Kumaon.	The whole.
VIII of 1839	Jagheer of Chinchnee.	The whole.
XXIV of 1839	An Act for the administration of justice and collection of the revenue in certain parts of the districts of Ganjam and Vizagapatam.	Sections one, three, four, five and six.
VI of 1842	An Act for annexing to the British Territory certain villages belonging to the late Nepanee Jagheer, and acquisitions by exchange from the Sattara State, and for bringing under the Regulations an Inam village of Purgunnah Yelloor.	The whole.
XI of 1846	An Act for the exemption of certain territory in the province of Candeish and the Zillah Ahmednuggur from the operation of the General Regulations.	All except the Schedule.
of 1848	An Act for annexing the lapsed State of Mandvee to the Presidency of Bombay.	The preamble, section one, section two down to and including the figures and word '1827, that,' section three and the schedule.
VIII of 1853	An Act for bringing the lapsed State of Colaba under the laws of the Presidency of Bombay.	The preamble and sections one and three.
XIII of 1853	An Act for bringing under the operation of the Regulations and Acts in force in the Presidency of Bombay certain territories subordinate to that Presidency.	The whole.
XVII of 1853	An Act to repeal Regulation VII of 1816, and to declare the law which is to be in force in the tract of land granted to Maharajah Imrit Rao.	The whole.
XX of 1854	An Act to amend Regulation XIII of 1833 of the Bengal Code.	The whole.

SCHEDULE V—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXXVII of 1855.	An Act to remove from the operation of the General Laws and Regulations certain districts inhabited by Sonthals and others, and to place the same under the superintendence of an officer to be specially appointed for that purpose.	Section one, clause two, section three, section four, clause two, sections five and six.
XXIII of 1858.	An Act for bringing the district of Kurnool under the Laws of the Presidency of Fort St. George.	The whole.
XXXII of 1858.	An Act for bringing the Fort of Tanjore and the adjacent territory under the Laws of the Presidency of Fort St. George.	So much as has not been repealed.
XXII of 1860	An Act to remove certain tracts on the eastern border of the Chittagong district from the jurisdiction of the tribunals established under the General Regulations and Acts.	Sections two, three, six and seven.
XIV of 1861	An Act to remove certain tracts of country in the Rohilcund Division from the jurisdiction of the tribunals established under the General Regulations and Acts.	Sections two, three, six and seven.
XII of 1863	An Act to bring the Pergunnahs of Mahoba and Jeitpore, in the district of Humeerpore, under the operations of the General Regulations.	The whole.
I of 1864	An Act to bring the Jagheers of Poorwa and Khuddee, in the district of Banda, under the operation of the General Regulations.	The whole.
XIX of 1864	An Act to remove certain tracts of country in the district of Mirzapore from the jurisdiction of the local Courts.	Sections two, three and four.
XXIV of 1864.	An Act relating to the administration of certain districts under the Government of the Lieutenant Governor of the North-Western Provinces.	Section nine from and including the words 'and shall take effect' to the end of the section, sections ten, eleven, twelve, thirteen, fourteen and fifteen.
XIX of 1867	An Act to make further provision for the administration of justice in the district of Darjíling.	The whole.
IV of 1868	An Act to exempt certain villages in the Bombay Presidency from the operation of the Regulations and Acts in force in that Presidency.	The whole.
XXII of 1868	An Act to bring the Mauza Kheria, in the district of Agra, under the operation of the General Regulations.	The whole.

SCHEDULE V.—*continued.*

Part II.—Regulations.

A. BENGAL CODE.

Number and year.	TITLE.	Extent of repeal.
III of 1793	A Regulation for extending and defining the jurisdiction of the Courts of Dewanny Adawlut, or Courts of Judicature for the trial of Civil suits in the first instance, established in the several Zillahs, and in the cities of Patna, Dacca and Moorshedabad.	Sections two and four.
VII of 1795	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying Civil suits, in the first instance, at the city of Benares and at Mirzapore, Ghazeepore, and Jaunpore in the Province of Benares, and for defining the jurisdiction and powers of those Courts.	The whole.
XVIII of 1795.	A Regulation for extending to the Province of Benares, Regulation XVIII, 1793, entitled "A Regulation for preserving complete the records of the Civil and Criminal Courts of Judicature, and requiring the Zillah and City Courts to transmit monthly reports of the suits decided by them to the Provincial Courts of Appeal; and directing the Provincial Courts of Appeal to submit monthly reports of the appeals and causes decided by them to the Sudder Dewanny Adawlut."	The whole.
XXX of 1795	A Regulation for extending to the Province of Benares, Regulation XXI, 1793, entitled "A Regulation for establishing in each Zillah an office for keeping the records in the native languages which relate to the public revenue, and prescribing rules for the conduct of the keepers of the records."	The whole.
XLVI of 1795.	A Regulation for extending to the Province of Benares Regulation XXXIII, 1793, entitled "A Regulation for re-enacting, with modifications, the Rules passed on the 11th February and 21st October 1791 for repairing the Embankments kept in Repair at the public expense; and for encouraging the digging of Tanks or Reservoirs and Water-courses, and making Embankments."	The whole.
XLVIII of 1795.	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice, or the collection of the public revenue, in the Province of Benares, from lending money to talookdars, zemindars, putteedars, or other actual proprietors of land, or to farmers of land holding farms immediately of Government, or the under-farmers or ryots	The whole.

SCHEDULE V—*continued.*

Number and year.	TITLE.	Extent of repeal.
	of the several descriptions of proprietors and farmers, of land abovementioned or their respective sureties; and for prohibiting in the said province Europeans of any description holding possession of lands that may be mortgaged to them, or purchasing or renting lands for erecting houses or buildings for carrying on manufactures, or other purposes without the sanction of the Governor General in Council.	
VII of 1797	A Regulation for abolishing the office of Commissioner at Backergunge and establishing another Court of Dewanny Adawlut in the Districts at present comprized in the Zillah of Dacca Jelalpore; and for reserving to the Governor General in Council the power of increasing the Rates of the Duty on Stills, specified in section VI, Regulation XXXIV. 1793, in the Provinces of Bengal, Behar, Orissa and Benares.	The whole.
II of 1803	A Regulation for establishing and defining the jurisdiction of the Courts of Adawlut, or Courts of Judicature, for the trial of Civil suits in the first instance, in the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company.	The whole.
V of 1803	A Regulation for empowering the Sudder Dewanny Adawlut to try appeals from the decisions of the Provincial Court of Appeal established in the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company; and for extending the jurisdiction of the Sudder Dewanny Adawlut over the said provinces and all the Civil Courts established therein.	The whole, except sections twenty-four and twenty-six.
VIII of 1803	A Regulation for extending the jurisdiction of the Nizamut Adawlut to the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company.	The whole.
XII of 1803	A Regulation for the appointment of the Ministerial Officers of the Civil and Criminal Courts of Judicature in the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company.	The whole.
XIII of 1803	A Regulation for preserving complete the records of the Civil and Criminal Courts of Judicature, in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, and for requiring the Zillah Courts in the said provinces to transmit monthly reports of the suits decided by them to the Provincial Court of Appeal; and for requiring the Provincial Court of Appeal to submit monthly reports of the appeals and causes decided by them to the Sudder Dewanny Adawlut; and for enabling the Sudder Dewanny Adawlut to judge of the progress made by the Zillah and Provincial Courts, in the said provinces, in the determination of causes.	The whole.
XIX of 1803	A Regulation for prohibiting Covenanted Civil Servants of the Company employed in the administration of justice or the collection of the public revenue in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, from lending money to zemindars, independent talookdars, or other proprietors of land or dependent talookdars or farmers of land holding farms immediately of Government or the under-farmers or ryots of the several descriptions of proprietors and farmers of land above mentioned or their respective sureties; and for prohibiting Europeans, of any description, holding possession of lands that may be mortgaged to them, or purchasing or renting lands in the said Provinces for erecting houses or buildings for carrying on manufactures or other purposes, without the sanction of the Governor General in Council.	The whole.
XXIII of 1803.	A Regulation for establishing in each Zillah in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, an office for keeping the records in the Native languages which relate to the public revenue and prescribing rules for the conduct of the keepers of the records.	The whole.
XXV of 1803.	A Regulation prescribing rules for the conduct of the Board of Revenue and the Collectors, and for declaring the proprietary right in the lands, in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company, to be vested in the zemindars and other land-holders under the terms and conditions of the settlement of the land revenue formed by the Hon'ble the late Lieutenant Governor and the Board of Commissioners, pursuant to the authority vested in them by His Excellency the Most Noble the Governor General.	The whole, except sections twenty-nine, thirty, thirty-one and thirty-two.

SCHEDULE V.—*continued.*

Number and year.	TITLE.	Extent of repeal.
XXXI of 1803.	A Regulation for trying the validity of the titles of persons holding, or claiming a right to hold, lands exempted from the payment of public revenue, under grants not being badshahee or royal grants, in the provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company; for determining the amount of the annual assessment to be imposed on lands so held which may become subject to the payment of public revenue; and for forming a periodical register of all lands held exempt from the payment of public revenue under grants not being badshahee or royal.	The whole, except section two, clauses one, two, seven and eight, section three, clause one and section five.
IX of 1804	A Regulation for altering the denomination of the Court of Circuit and the Provincial Court of Appeal for the division of the ceded Provinces; for the administration of Justice in Criminal cases, in the conquered provinces in the Dooab and on the right bank of the river Jumna, and in the territory ceded to the Hon'ble the English East India Company in Bundlecund by the Peishwa.	The whole.
VIII of 1805	A Regulation for extending to the conquered provinces situated within the Dooab and on the right bank of the river Jumna, and to the territory ceded to the Hon'ble the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal government of the Provinces ceded by the Nawab Vizier to the Hon'ble the English East India Company as have not been already extended to those territories and for revising and amending certain parts of the said Laws and Regulations.	The whole, except sections eighteen and twenty-four.
XIII of 1805	A Regulation for the maintenance of the peace and for the support and administration of the Police in the Zillah of Cuttack, and for amending certain provisions contained in Regulation IV. 1804.	Sections two, three and four.
XIV of 1805	A Regulation for the administration of Justice in Civil cases in the Zillah of Cuttack.	The whole.
VII of 1806	A Regulation for re-establishing a Court of Civil Judicature in the vicinity of Calcutta, and for defining its jurisdiction.	The whole.
XII of 1806	A Regulation for annexing the Pergunnahs of Sonk, Sonsa, and Sahar, situated on the right bank of the river Jumna, to the jurisdiction of the zillah of Agra, and for extending to those Pergunnahs the Laws and Regulations established for the internal government of the ceded and conquered Provinces.	The whole.
XIV of 1806	A Regulation for abolishing the Court of Dewanny Adawlut of the zillah of the Northern Division of Saharunpore; and for incorporating the jurisdiction of that Court with the Civil jurisdiction of the Court established in the Southern Division of Saharunpore.	The whole.
XVII of 1806.	A Regulation for extending to the Province of Benares the rates of interest on future loans, and provisions relative thereto, contained in Regulation XV. 1793; also for a general extension of the period fixed by Regulations I. 1798, and XXXIV. 1803, for the redemption of mortgages and conditional sales of land, under Deeds of Bye-bil-wuffa, Kut-cubaleh, or other similar designation.	The whole, except sections one, seven and eight.
XV of 1812	A Regulation for extending to the ceded and conquered Provinces, and to the Province of Benares, certain parts of Regulation I. 1811, and for rescinding Regulation II. 1810.	The whole.
XXII of 1812	A Regulation for exempting certain territories and Jaghires situated on the borders of the Zillah of Bundlecund from the operation of the general Regulations, and for annexing to that Zillah certain lands formerly composing a part of the Jaghire of the Killadar of Calenger.	Sections three and four.
VII of 1816	A Regulation for defining the tenure on which certain lands at present included within the limits of the territories of the British Government, and subject to its general Laws and Regulations, are to be held as an independent jageer by His Highness Amrut Rao.	The whole.
XVIII of 1816.	A Regulation for annexing to the Zillah of Allahabad the Pergunnah of Handya, formerly composing a part of the territories of His Excellency the Nuwaub Vizier.	The whole.
II of 1818	A Regulation for annexing to the Zillah of Bundlecund the Elakeh of Khundeh appertaining to the Pergunnah of Mahoba, together with certain villages belonging to the Pergunnah of Choorkee on the right bank of the Jumna, formerly composing a part of the territories of Nana Govind Rao.	The whole.

SCHEDULE V.—*continued.*

Number and year.	TITLE.	Extent of repeal.
IV of 1818	A Regulation for re-establish- the Dewanny Adawlut of the Northern Division of Seharunpore.	The whole.
V of 1824	A Regulation for extending the operation of Regulation VI. 1823 to the Provinces of Orissa, Behar and Benares, and to the ceded and conquered Provinces.	The whole.
XVIII of 1825.	A Regulation for annexing the Settlement of Chinsurah, and other Territories ceded to the British Government by the Government of the Netherlands, to the Zillah and City jurisdictions most contiguous thereto, and to provide for the administration of the said Territories.	The whole.
XXI of 1825	A Regulation for annexing to the jurisdiction of the Commissioner of Kumaon the tract of country called the Dehra Doon, and also the Pergunnah of Chandnee, heretofore forming part of the Districts of Seharunpore and Moradabad.	The whole.
V of 1826	A Regulation for annexing to the Zillah of Agra the Pergunnah of Goberdhun.	The whole.
VI of 1826	A Regulation for constituting the jurisdiction of the Joint Magistrate, stationed at Futtehpore, a distinct Zillah.	The whole
V of 1829	A Regulation for rescinding part of Regulation X. 1817, and parts of Regulation XXI. 1825.	The whole.
VI of 1831	A Regulation for the appointment of one or more Judges, to be ordinarily stationed at Allahabad, for the purpose of exercising the powers and authority of the Sudder Dewanny and Nizamut Adawlut, within the Province of Benares, the ceded and conquered Provinces, including the Districts of Meerut, Saharunpore, Moozuffernuggur and Boolundshuhur, which are now subject to the Chief Commissioner at Delhi, and the powers and authority of the Nizamut Adawlut in the Province of Kumaon and the Saugor and Nerbudda Territories.	The whole, except sections five and six.
X of 1831	A Regulation for vesting in a deputation from the Sudder Board of Revenue, to be ordinarily stationed at Allahabad, the exclusive control over the revenue affairs of the Province of Benares, the ceded and conquered Provinces, including the Districts of Meerut, Saharunpore, Moozuffernuggur and Boolundshuhur, which are now subject to the Chief Commissioner at Delhi, the Province of Kumaon and the Saugor and Nerbudda Territories.	The whole.
V of 1832	A Regulation for annexing the Delhi territory to the jurisdiction of the Courts of Sudder Dewanny and Nizamut Adawlut, and the Sudder Board of Revenue at Allahabad.	The whole.
VIII of 1832	A Regulation for rescinding Regulation XIV. 1814.	The whole.
I of 1833	A Regulation for vesting in the Sudder Board of Revenue at Allahabad the superintendence of the Customs and Town Duties in the territories to which the revenue jurisdiction of that Board extends.	The whole.
V of 1833	A Regulation for forming the jurisdiction of the City of Dacca and the Zillah of Dacca, Jelalpore into one District.	The whole.
XIII of 1833	A Regulation for abolishing the Courts of Dewanny Adawlut of the Zillahs of Ramghur and Jungle Mehals, and for providing special rules for the superintendence of certain tracts of country at present included in the Zillahs of Ramghur, Jungle Mehals and Midnapore.	The whole, except section three, leaving out the words "except as hereinafter provided" in the ninth line of that section.
	B. BOMBAY CODE.	
II of 1827	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and officers thereof.	Section one, section sixteen, clause two and appendix E.
XIII of 1827	A Regulation for defining the constitution of Courts of Criminal Justice, and the functions and proceedings thereof.	Section two.
XXIX of 1827	A Regulation for bringing under the operation of the Regulations the Bombay territories in the Deccan and Khandesh.	Section two and appendix A.
VII of 1830	A Regulation for bringing under the operation of the Regulations the Territories comprised in the Southern Mahratta country, belonging to the Hon'ble Company, and forming the said territories into a Zillah.	The whole, except section five.
X of 1830	A Regulation for bringing under the operation of the Regulations certain villages in the Collectorship of Khandesh.	The whole.
XIV of 1830	A Regulation for bringing under the operation of the Regulations such portion of the Bombay territory on the Mahabuleshwur Hills as has been ceded to the Hon'ble Company by His Highness the Rajah of Sattara.	The whole.

SCHEDULE V.—*concluded.*

Number and year.	TITLE.	Extent of repeal.
II of 1834	A Regulation for bringing under the operation of the Regulations certain villages which have been ceded to the Hon'ble Company by Angria Sirkeil in exchange for other villages.	The whole
III of 1863	An Act for bringing under the Regulations and Acts of the Presidency of Bombay the Territories of Sattara, certain villages and lapsed states in the Collectorate of Sholapoor and in the Southern Maratha Country, certain lands ceded to the Government of Bombay for Railway purposes, and the District of North Canara, with the exception of the Talooka Cundapoor, and for excluding the village of Moochundee, Pergunnah Jutt, from the operation of the Regulations and Acts of the Presidency of Bombay.	The whole, except sections three and four.

STATEMENT OF OBJECTS AND REASONS.

It has lately come to notice that the general Regulations are not in operation in the Dehra Doon.

By Regulation IV of 1817, the tract of country called Dehra Doon was annexed to the Saháranpur district and thus became subject to the operation of the general Regulations and the jurisdiction of the ordinary Courts of justice. Subsequently, under the provisions of Regulation XXI of 1825, this tract was transferred to, and incorporated with, the province of Kumáon, and the effect of this transfer was to remove the said tract from the operation of the general Regulations and to subject it to the special laws and rules under which the administration of that province was conducted.

After the passing of Regulation V of 1829 the Doon became again separated from Kumáon, but nothing was done to counteract the effect of those provisions of the former Regulation which barred the operation of the general Regulations within that district.

The immediate object of the present Bill is to repair that omission; at the same time it is thought desirable to take advantage of the opportunity afforded by the need for legislation in this direction, to consolidate the existing law, and to remove doubts, wherever they exist, as to the local extent of the general Regulations and the local jurisdiction of the High Courts and chief controlling Revenue Authorities.

F. R. COCKERELL.

The 11th March 1870.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

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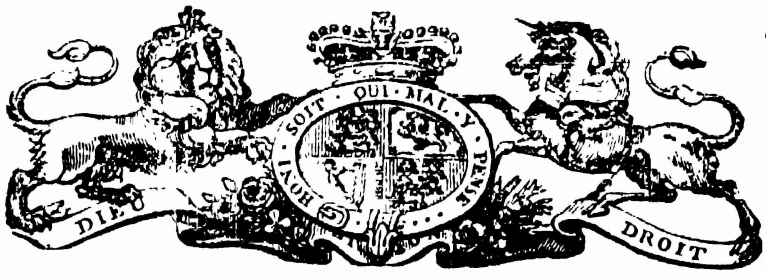

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, APRIL 9, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 1st April 1870.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. C. S. I., *presiding*.
His Excellency the Commander-in-Chief, K. C. B., G. C. S. I.
Major General the Hon'ble Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble Gordon S. Forbes.
The Hon'ble D. Cowie.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble Francis Steuart Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.

LAND ACQUISITION BILL.

The Hon'ble MR. STRACHEY moved that the Report of the Select Committee on the Bill to consolidate and amend the law for the acquisition of land needed for works of public utility, be taken into consideration. He said that the Council would see from the Report of the Select Committee that numerous alterations had been made in the Bill as originally introduced; but those alter-

ations might, with two exceptions, be considered to be of a minor character, not affecting the principle of the Bill as introduced. Two substantial changes in the Bill had been proposed by the Select Committee, and these required some notice from him; in only one of them, however, was there really any novelty. The alteration to which he would first refer was a matter which had long been before the Council. When the Bill was introduced about a year ago—or he ought rather to say immediately after its introduction—it was explained in a note circulated by the Legislative Department, and which had long been before the Council, that while the Bill laid down principles for the guidance of the persons officially employed in valuing land required to be taken up for public purposes, there was nothing to preclude the Executive Government, if it so desired, from giving, by way of percentage or otherwise, something additional to the price fixed, in consideration of the compulsion to which the owner of the land was forced to submit when it was so taken up. Whether, if given at all, this additional su ought to be given in all cases, whether the owner was really disinclin o part with the property or not, was a question regarding which there was h difference of opinion. The Bill as originally drawn did not attempt to al with the question, and it was reserved for future consideration. When. December last, the Bill was referred to a Select Committee, MR. STRACHEY tated that, in his opinion, it would be proper to allow something over and above the market-value of the land, in consideration of the compulsory character of the sale. The Committee had decided in favour of the same view; and he thought, for his own part, that this addition was one which it was quite right to make. This was one of the only two really important alterations which had been made in the Bill as originally introduced.

The other substantial change was one regarding which nothing had been said on the previous occasions when the Bill was before the Council. The matter was raised for the first time before the Select Committee. It was brought to the notice of the Committee that Act VI of 1867 did not really contain the whole law in regard to the acquisition of land for public purposes. Act XXII of 1863 enabled the Government to take up land for works of public utility proposed to be constructed by private persons or by Companies. The first part of that Act regarded the procedure under which the Government was to satisfy itself whether it was really right or not to take up the land, as if it were required for public purposes, for works of public utility proposed to be constructed; and the Act then went on to give power to the Government, in the event of the proposed work being constructed, to prescribe the conditions under which the work was to be allowed, and the measures which should be taken fully to protect the interests of the public and its convenience and security. It seemed to the Select Committee that there was no reason for keeping on the Statute-book a separate law in regard to this particular subject, and that the opportunity should be taken of consolidating the whole law on the subject of acquiring land for public purposes or for works of public utility. The Committee had therefore proposed to repeal Act XXII of 1863, and to re-enact, as part of the present measure, those portions of the Act which were really of importance. Act XXII of 1863 was rather a complicated measure, which had been hardly ever brought into practical effect. It contained, also, many conditions regarding the acquisition of land required for railway-construction by private persons or Companies other than the guaranteed Companies by which the existing Railways had been made. There had been no case in which these particular provisions referring to Railways had been put in force, nor was there any present probability of their being required, because no such Railways were under construction nor were any such, he believed, contemplated. It appeared to the Committee that, whatever provisions of this kind might be really required, they would more fittingly find a place in a Railway Act, than in an Act regarding the acquisition of land. It had long been admitted, as the Council were aware, that a review of the existing law regarding Railways was

very necessary, and the subject was now under the consideration of Government. Meanwhile, pending the conclusions that the legislature might arrive at regarding the general law regarding Railways, there could be no doubt, he thought, that the repeal of that portion of Act XXII of 1863 referring to Railways could lead to no possible inconvenience, and every thing which that Act really contained of present value it was proposed to include in Part VII of the present Bill.

These were the only two real substantial changes that the Committee had proposed. There were many other alterations, however, as the Council would see from the Report of the Select Committee, and, although he had called them minor alterations, there could be no question that they very greatly improved the Bill. They had made it, MR. STRACHEY was satisfied, a much more complete measure than it was before, and they had rendered it much more likely to be successful. He thought that, if the Council consented to pass this Bill into law, there was every reason to hope that it would remove the gross abuses of which so much complaint had been made, and from which both the public and the State and private interests had frequently suffered.

The intention of the Government, when this measure was first brought forward, was to take the law of England, as interpreted by the English Courts, as the basis of our legislation. He had formerly stated this on the authority of Mr. Maine and of the learned Secretary to the Council, and he thought the Hon'ble Mr. Stephen would probably confirm his statement, if he said that the present measure did little more than endeavour to adopt, in a spirit liberal towards private interests, the principles recognized by the law of England and other civilized countries.

The Hon'ble MR. STEPHEN said that his Hon'ble friend had been good enough to refer to him for confirmation of the statement, that what the Bill supplied was a liberal interpretation and application of the law of England to the circumstances of this country. It gave him great satisfaction to corroborate that assertion in the strongest manner. With reference, in particular, to the leading alteration to which his Hon'ble friend had referred, MR. STEPHEN would say a few words with the view of showing that we had adopted the law of England, and done so in a spirit of somewhat greater liberality towards the public than that which prevailed in England. According to the law of England, the compensation was assessed by a jury summoned by the Sheriff, and generally presided over by an assessor. No rules had been laid down to guide them in the exercise of their discretion, and the consequence was, that a branch of business had grown up in England, eminently profitable to lawyers, eminently profitable, in some instances, to those who received compensation, but in no way profitable, either to the undertaking for which the land was required, or to the general interest which the public had in a fair and equitable arrangement on such occasions. During the early history of this subject, those from whom lands were taken used to get enormous compensation. After that there was a considerable re-action, and cases of hardship sometimes occurred the other way. But at length, without any explicit legislative provision on the subject, but partly by practice, and partly by the decisions of the Courts of Justice, a sort of general rule was arrived at, more particularly in London, with regard to the amount of compensation to be awarded, and that general understanding was, that you were to pay the fair price which a prudent purchaser would accept for the property, plus an addition for the forced sale, which, by practice, was taken at ten per cent. Besides this, special compensation was made for severance, for expenses of removal, and any damage to trade that might result. The law in England thus rested practically on [illegible] and was subject to great variations : it rested also on a series of judgments known to the public.

The Bill which was now submitted [illegible] rly that part of it to which his Hon'ble friend had referred. [illegible] rm of explicit propositions those general principles which [illegible] come to be recognized

in England; but it treated the persons subjected to these compulsory sales somewhat more liberally than was the practice of London juries of late years. It gave them the market-value, not the auction-price, but the market-value plus fifteen per cent. He must say, he thought that when this arrangement was made known to the public—when they understood how fully the owner's interests had been consulted by his Hon'ble friend and the Select Committee to which the Bill was referred—the only doubt that could possibly be entertained on the subject would be whether we had not gone rather too far in liberality towards the individual at the expense of the public. MR. STEPHEN could hardly imagine that the Bill in its present form could be regarded as a measure of confiscation, or that it would work with any degree of hardship on persons whose property was taken in order to be used for public purposes.

The Hon'ble MR. COCKERELL said that, in concurring entirely, as he did, in the equity and propriety of the proposed enactment; entertaining also the opinion that, in its progress through Committee, the Bill had undergone most useful elaboration in detail and was now converted into a thoroughly workable measure, he should have thought it unnecessary to offer any remarks on the subject, but that he had seen it stated in a communication, emanating from a quarter from which this Council had, on several occasions, received very valuable opinions and suggestions, that, in proposing to pass this Bill to-day, we were proceeding with unusual and altogether unnecessary precipitancy. Now, it appeared to him that such a statement was wholly inapplicable to the circumstances attending the passage of this Bill through the Council, and to show this, he need only point to the fact that the first step towards the proposed legislation was taken so far back as the time of His Excellency's predecessor; that what might still be termed the main provisions of the Bill were explained at great length and discussed on each of the three previous occasions on which the measure had formed the subject of debate in this Council, and that, in the intervals between the occasions referred to, the utmost possible publicity was given to the policy of the Government in this matter. The call for the expression of public opinion in regard to the measure might be said to have been fully responded to, and the Committee had thus had the advantage of going into the consideration of the Bill with very full information in regard to all its material provisions. As the result of their deliberations, the Committee had framed a report which shewed, as had been explained by his Hon'ble friend the mover, that the main features of the original Bill were considered fit for adoption with but slight modifications. Under these circumstances, it could not reasonably be affirmed that the proposal to take the report into immediate consideration, and thereafter to proceed to the passing of the Bill as amended, was otherwise than in accordance with the usual practice of the Council. With still less reason could it be maintained that this course was, as regarded the measures now before the Council, unnecessary; for the extent to which, under the present state of the law, the whole tax-paying community was defrauded for the benefit of the few owners whose property was needed for public purposes had been fully demonstrated, and it was certainly incumbent on the legislature to apply a remedy to so gross an evil with all practicable dispatch. It had been urged in the communication to which he had referred that, as the Bill had been greatly altered in Committee, the proposed amendments should be published and time given for the public to become acquainted with their purport ere they were finally adopted by the Council. His Hon'ble friend the mover of the Bill had already explained that these amendments comprised only two changes of substance, and he would remark that, of these main alterations, the one to which Strachey gave the greatest prominence in his statement, namely, the giving a bonus of fifteen per cent. in excess of such ordinary compensation to the owner of land required for a public purpose might be held en was not only sure to be viewed with general favour as a lit t would also be accepted as a not unexpected concession of the proposal was distinctly set

forth, in the statement made by the mover of the Bill immediately before it was referred to a Select Committee, as worthy of consideration, and, if approved by the Committee, likely to be assented to by the Government.

The other proposed change, which had been described as of special importance, *i.e.*, the application of the provisions of the Bill to the case of land needed by Companies undertaking works of public utility, amounted in fact to no more than the consolidation and simplification of the existing law on this subject. The amended Bill contained a large number of other changes, but they were exclusively alterations of detail, and were in no way repugnant to the principles which guided its original construction. Their operation was calculated to improve and simplify the procedure in acquiring land for public purposes; where they affected the interests of the owner of land, they would be found to place him in a better position than he was under the original Bill: it was not likely, therefore, that the proposed amendments would be objected to, and consequently no useful purpose would be served by further delay. There was one, as he thought, very important provision in section 3, to which he wished to draw attention. He referred to the fourth clause, which, purporting to declare the meaning of the expression 'Court,' as used throughout the Bill, in effect provided for the constitution of the tribunal by which all claims to compensation for property acquired under the operation of the law which could not be settled between the Collector and the 'persons interested' were to be adjudicated. This question underwent most careful consideration, and the Committee determined that, ordinarily, such cases ought to be tried by the chief local Civil Court. The alternative provision was intended to be applied only in special cases, the circumstances of which might be such as to make it clearly for the interest and convenience of all parties that some special agency should be employed for the adjudication of those cases. It was hoped that local Governments would very sparingly exercise the special power vested in them by this clause. The intention of the Bill was that cases coming under it, in which the Collector and the owners of the property to be acquired could not settle the terms of purchase, the question should be referred to the most competent, and at the same time most independent, judicial agency to be found in the locality where the acquisition was to be made.

The Motion was put and agreed to.

The Hon'ble MR. COCKERELL stated that, with the concurrence of his Hon'ble friend the mover of the Bill, he would now ask leave to move for the insertion of the following new section immediately after the present section 56. The new section to bear the number 57, and the numbers of the subsequent sections to be altered accordingly.

"No award made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award shall be liable to pay any fee for a copy of the same."

This amendment was designed to repair an oversight in the settlement of the clause in Committee, and was absolutely needed to give full effect to the policy of the Bill as regarded the rights of the owner who was compelled, for the sake of public convenience, to part with his property, from all loss and annoyance of any kind, arising out of such compulsory surrender, that could be avoided. It would be clearly unreasonable to subject to any tax for revenue-purposes, transactions forced upon the owners of property in which they were not, by the necessity of the case, free agents. The recognition of this principle dictated the exemption of applications for payment of compensation in the recently enacted Court Fees Act; and the framers of this Bill had been careful to relieve persons interested in property acquired for public purposes of all costs of proceeding, taken for the purpose of such acquisition, except in cases where such costs had been clearly entailed by the wrong-doing of such persons.

Mr. Colonel the Hon'ble R. STRACHEY said that the awards which the Hon'ble Mr. Cockerell proposed to exempt from stamp-duty would only include awards made by the Collector under section 14 and those by the Court under section 34;

but under Part VI of the Bill, relating to the temporary occupation of land, analogous proceedings took place between the Collector and the person interested. COLONEL STRACHEY desired to point out that there were orders of Court, under section 45, in the case of a difference arising when the land was temporarily occupied. Also, there were agreements come to under section 43. Therefore he thought his Hon'ble friend would not object to treating agreements under section 43 and orders under section 45 in the same way as awards made under the two other sections.

The Hon'ble MR. STEPHEN remarked that there was nothing in the law to render such orders liable to stamp-duty. Nothing, therefore, need be said about them in Mr. Cockerell's amendment.

His Excellency the COMMANDER-IN-CHIEF said that he had listened to what had fallen from Mr. Cockerell and Colonel Strachey, but he had as yet not heard any reason given why this exemption should be made. It appeared to HIS EXCELLENCY to be worthy of consideration whether this particular class of business did show any special features which called on the Council to make a distinction in the application of the provisions of the Stamp Law.

The Hon'ble MR. STEPHEN said that in this instance, the action of the Government in taking land caused the persons interested to give up their lands for public purposes, and then to get an award made, or else to make an agreement, and it would be rather hard if they were compelled not only to give up their lands for public purposes, but also to pay a tax on the instruments by which they would get compensation. That, he thought, was the ground on which the distinction was made.

The Hon'ble MR. COCKERELL said he had already explained that the amendment was in accordance with, and in pursuance of, the policy of the Bill. In his opinion that policy would be incompletely carried out if the amendment were not adopted. The case was one which, for obvious reasons, excluded general considerations of the interests of the revenue. The effect of subjecting to a tax any of the proceedings forced upon the owners of property by the conditions of this Bill was to reduce, *pro tanto*, the amount of the compensation to which they were held to be entitled.

His Excellency the Commander-in-Chief said that it should be observed in the interests of the finances that the Bill was of a peculiarly liberal character towards the person proposed to be ousted from the property which was to be taken for a public purpose. We had only to turn to the forty-second section, and it would be seen that, in consideration of the compulsory nature of the sales, fifteen per cent. was to be added to what was considered the real value of the estate. When we were about to give such large advantages to those who were to part with their property, in the interests of the public, for public purposes, no reason, HIS EXCELLENCY thought, had been made out why these parties should be exempted from the small dues of the revenue by which their interests were affected. All exemptions from the operation of financial laws were greatly to be deprecated.

The Hon'ble SIR RICHARD TEMPLE concurred with His Excellency the Commander-in-Chief.

The Hon'ble MR STRACHEY said that it appeared to him that no question was involved in the motion before the Council which could affect the imperial revenues at all. He did not suppose that the revenue realized from these fees could possibly amount in the course of a year to £5; at the same time it seemed quite clear that justice required that if we took a man's property for public purpose, against his will, he ought to be in every possible way protected against unnecessary loss and inconveniences of every kind, and MR. STRACHEY thought that it was clear that the owner ought to be exempted from liability to payment of stamp duties

in consequence of transactions forced on him by the Government, and although, as he had said, the loss of these duties was a matter of absolutely no importance to the Government, it was quite possible that their payment might be a matter of very considerable importance to the extremely poor people, whose land would not unfrequently be taken up. Consequently, he entirely concurred in the propriety of the amendment proposed.

The Hon'ble MR. COCKERELL then moved, by way of amendment, that the following section be substituted for that which he had at first proposed :—

57. "No award or agreement made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same".

The Motion was then put, and the Council divided :—

AYES.	NOES.
His Excellency the President.	His Excellency the Commander-in-Chief.
Major General the Hon'ble Sir H. Durand.	Hon'ble Sir R. Temple.
Hon'ble Mr. Strachey.	
Hon'ble Mr. Stephen.	
Hon'ble Mr. Gordon Forbes.	
Hon'ble Mr. Cowie.	
Colonel the Hon'ble R. Strachey.	
Hon'ble Mr. Chapman.	
Hon'ble Mr. Bullen Smith.	
Hon'ble Mr. Cockerell.	

So the amendment was carried.

The Hon'ble MR. STRACHEY also moved that the Bill as amended be passed.

The Motion was put and agreed to.

PAPER CURRENCY BILL.

The Hon'ble SIR RICHARD TEMPLE applied to His Excellency the President to suspend the Rules for the Conduct of Business, to enable him to introduce the Bill for the further amendment of Act No. XIX of 1861.

He said—"In making this application, I have little to add to what I stated at the last meeting of the Council (on the 25th March) when I moved for leave to introduce the Bill. I then shewed by statistics (the result of which will be in the recollection of the Council) how the progress of our Paper Currency justifies us in asking for power gradually to raise the limit of that portion of the reserve which is invested in Government Securities, from four crores or millions sterling to six crores or millions of rupees. In addition to those statistics there is one set of figures which, I think, would now interest the Council, and which I will present, in reference to remarks which have been made in some public quarters. It seems to be believed by some that the mass of our notes is held in the Presidency towns, and by a few parties or corporations like Banks, and that the circulation in the interior of the country is comparatively small.

"Now, how stands the circulation in the interior, and how is it to be measured? I will take the figures of the circulation for the month just expired (March). It then stood at Rs. 10,27,50,640, or $10\frac{1}{3}$ crores or millions, of which 9 crores or millions pertained to the Presidency towns, leaving $1\frac{1}{3}$ crores or millions for the circles in the interior. This sum was divided as follows among the circles of the interior; Allahabad £355,000, Lahore £244,000, Calicut £77,000, Trichinopoly £43,000, Vizagapatam £33,000, Nagpore £274,000, Kurrachee £233,000, Akola £87,000.

"Or, again, let us take the month of January last, when the circulation stood at its highest, namely, Rs. 11,48,06,470 or just 11½ crores of rupees or millions sterling. Of that, 10 crores or millions pertained to the Presidency towns, leaving 1½ crores or millions for the circles of the interior. This sum was divided among the interior circles as follows:—Allahabad £362,000, Lahore £274,000, Calicut £66,000, Trichinopoly £57,000, Vizagapatam £34,000, Nagpore £277,000, Kurrachee £266,000, Akola 196,000.

"Now, this circulation in the interior is considerable and increasing, though still very much below what we hope it will be some day. And it is the product of the Government system of Paper Currency within the last few years. Though the greatest part of the circulation is in the Presidency towns—which is only what might be expected, inasmuch as they are the great centres of trade—still, the circulation in the interior of the country is growing fast.

"Further, I have heard it remarked in some quarters that, in England, when there is a demand for money, then money is taken quite as much in notes as in coin, and that, at such times, the note-circulation often increases. Now, if I understand the argument rightly, it is assumed that, in India, the process will be virtually different; that is to say, when there is a demand for money, the money will be taken, not in notes, but in coin; or, in other words, when the money-market is in tightness or distress, there will be a rush, not for paper-money, but for cash; or, again, that the Banks, which generally hold large quantities of notes, would present their notes for encashment. Now, I cannot find that there is any reason for supposing that, in the above respects, the commercial centres of India are different from those in England or elsewhere. I have compared the rise and fall of the accommodation rates of the Bank of Bengal with the fluctuations of the note-circulation from 1865-66 to the present time, and I fail to find that when those rates have been high the note-circulation has been low. For instance, in April and May of 1865, the Bank's rates were thirteen and eleven per cent. for private bills; the note-circulation in the Calcutta Circle stood at £2,909,000. In April, May, June and July 1866, the Bank's rates were sixteen, fifteen, fourteen, and twelve, per cent.; the Calcutta circulation stood at £2,600,000, £2,713,000, £2,817,000 and £2,924,000. At both these troublous periods the note-circulation was well sustained, for the average circulation of 1865 stood at £3,033,000 and of 1866 stood at £2,799,000. In short, looking at the figures month by month for the last four years, I cannot perceive that the fluctuations of the note-circulation are materially, if at all, affected by the tightness or easiness of the money-market, as evidenced by the accommodation-rates of the Presidency Banks. Indeed, the absence of any relation between the two sets of phenomena may be accounted for by the steady progress of the Paper Currency.

"I regret to see that in some quarters it seems to be supposed that, if the power of investing up to six crores or millions is conceded to us, it will be exercised at once and not gradually. I trust that it will suffice to remind this Council of the assurance which I gave at the last meeting, on behalf of that Department of the Government of India which I represent, to the effect that it is our intention to exercise the power, if it be voted us, in a tentative and cautious manner. If the Council will bear in mind the statistics I presented at the last meeting, of the very gradual manner in which the investments were brought up to the present limit of four crores or millions, it will be apparent that in the past our practice has been cautious; and that is the best guarantee that the intention I now declare of continuing in the same cautious course will be fulfilled.

"I may conclude by observing that the measure I now propose has the support and approval of our distinguished colleague His Excellency Sir W. Mansfield, who, as the Council knows, has for many years paid special attention to currency-questions, and was President of the Commission which sat four years ago and reported on the whole subject of the Paper Currency of India."

The President declared the Rules suspended.

The Hon'ble SIR RICHARD TEMPLE then introduced the Bill and moved that it be referred to a Select Committee with instructions to report in a week.

The Hon'ble MR. COWIE said that, as this measure had called forth a certain amount of adverse criticism, he wished to record his opinion that he thought it a correct and advantageous system, and one which the Government could not have postponed much longer. He had formed this opinion on the assumption that the approach to the new maximum of six millions would be as carefully made and would be as guardedly approached as was done some years ago to the present maximum of four millions.

His Excellency the COMMANDER-IN-CHIEF said that, having been appealed to by his hon'ble friend for his opinion, he begged to say that the Bill had his entire support. He thought it not impossible that the uncertainty created in the public mind by the proposal of his hon'ble friend had arisen from the terms in which the Secretary of State for India announced his views in 1860 with regard to the manner in which the Paper Currency should be organised in this country. If the Council referred to the Despatch of the Secretary of State quoted at the last meeting, they would find that he made use of these words:—

"The sound principle for regulating the issue of a paper-circulation is that which was enforced on the Bank of England by the Act of 1844, *i. e.*, that the amount of notes issued on Government securities should be maintained at a fixed sum, within the limit of the smallest amount which experience has proved to be necessary for the monetary transactions of the country; and that any further amount of notes should be issued on coin or bullion, and should vary with the amount of the reserve of specie in bank, according to the wants and demands of the public."

Perhaps it would appear strange to the Council that that which was announced by Sir Charles Wood to be a sound principle, was condemned by many great banking authorities in England. There was perhaps no question with regard to the Paper Currency which had excited so much adverse criticism at the remark that it was prudent to issue paper as against securities. It was laid down with an authority which HIS EXCELLENCY believed it to be impossible to controvert, that if you committed yourself to this principle in its integrity, you embarked in the channel which, in the days of Law under the Regent Orleans, in France, and again in the South-Sea time in England, and with regard to the convulsions which fell on the commercial world four years ago, led to wholesale ruin; that if you adopted this principle and accepted it in its integrity, you were liable to consequences, from which sooner or later escape was impossible, such as those to which he had adverted as the most serious instances presented by financial history. Perhaps it might seem that HIS EXCELLENCY was splitting words, because it was clear that Sir Charles Wood wished to guard himself, and believed himself to be guarded, from any such dangerous consequences by the precautions he described. Yet there was always a danger in describing a system to exist on a basis the soundness of which was open to question, and which was questioned by scientific authorities, one result being, as it appeared to him (SIR WILLIAM MANSFIELD) in this instance, that a wrong impression had been produced in the minds of the public with regard to the very innocent measure under consideration. The principle, as he understood the various works which he had consulted on this point—the fair principle—on which a Paper Currency should be founded, was that it should have a solid basis; that it should be issued on a metallic foundation alone, partly bullion and partly specie. That, he thought, was the principle generally admitted, and which alone could be admitted as sound. Having laid down a solid basis and issued paper against bullion and specie, it was then for the Member in charge of the finances to determine how much of this currency we could afford to face, with regard to the absolute convertibility of the note, without the corresponding portion of bullion and specie in hand; that, as was said by McLeod in his valuable work on Banking,

was a matter of experience. His Excellency would read to the Council a short passage in which that proposition was maintained :—

"As all Paper Currency is a 'promise to pay' gold or silver bullion at some definite time, it is quite evident that the 'promises to pay' floating in a nation must bear some proportion in quantity to the actual quantity of the bullion. It is quite impossible to fix any definite proportion, because that depends upon a multitude of peculiar circumstances; experience is the only guide on the subject."

Well, then, as His Excellency had attempted to explain, the currency of the country was founded on the principle of the notes being issued against bullion and specie. Then, at a certain point, the Hon'ble Member who was in charge of the finances declared that it was safe to invest a certain quantity of bullion and specie in hand, because it could not in any possible manner be called upon to assist in the convertibility of the note. His Excellency drew particular attention to that point, because he considered that, if from the nature of things it were possible that the whole of the notes in circulation could return to the vaults of the Currency Department, it would be absolutely unsafe to invest even the smallest portion with regard to the principle stated in the paper from which he had quoted. Then it appeared to His Excellency, according to the best investigation he had been enabled to give to the subject, that such a currency-system as that introduced by the late Mr. Wilson, and which had now been in progress for eight or nine years in India, was founded on a thoroughly sound and solid basis; and it was within the province of the Hon'ble Member in charge of the finances to tell the Governor General in Council when he considered that the proper point had been reached, demanding further investment of bullion and specie. In support of that, His Excellency would venture to read a definition he had prepared for his own guidance.

"The currency-reserve, whether as held in the Bank of England, or in the Indian Currency Department, is, in point of fact, a kind of trust-investment made under certain legislative enactments, for the purpose of giving the utmost assurance to the respective Governments and the public for the redemption of the Paper Currency, without causing that loss to the treasury and to the public which would ensue on the retention of many millions of specie in Bank or Currency Department cellars, which cannot from the nature of things be possibly wanted."

The figures placed before the Council by his Hon'ble friend showed a most remarkable development of the Note-circulation. Of those who had first listened to Mr. Wilson's proposition ten years ago, and who had been called on to investigate its development since, there was hardly an authority who would not say that this development of the currency in this safe and solid manner had surpassed our anticipations. Well, having reached this point, we might ask, has not the time arrived when, as the Hon'ble Mr. Cowie stated it, the four millions of investment should not be gradually extended to six millions? His Excellency had no doubt that that time had now arrived.

It was said, in some circles, that this question was first raised with regard to certain projects which Sir Richard Temple would state to-morrow with reference to his Budget; but His Excellency could affirm that this question first received the attention of the Government of India many months ago, when his Hon'ble friend was in England; the matter was discussed, and we had made up our minds that there could be no harm in the matter. On his return, Sir Richard Temple found the Council Notes, and having turned his attention to the subject and agreed in the conclusions arrived at during his absence, the result was the measure before the Council. This Bill had nothing in any way to do with the Budget projects which would be announced to-morrow.

His Excellency had nothing to add, except that, as far as he had been able to judge, he believed that there was no currency-system in the whole world which was at present on a more solid and scientific basis than the Paper Currency of this country.

The Motion was put and agreed to.

OBSOLETE ENACTMENTS BILL.

The Hon'ble MR. STEPHEN presented the Report of the Select Committee on the Bill for the repeal of certain obsolete enactments.

HINDU WILLS BILL.

The Hon'ble MR. STEPHEN also presented the Report of the Select Committee on the Bill to regulate the Wills of Hindús and Buddhists in the Presidency Towns.

INDIAN WEIGHTS AND MEASURES BILL.

Colonel the Hon'ble R. STRACHEY moved that the Report of the Select Committee on the Bill to regulate the Weights and Measures of British India be taken into consideration.

The Hon'ble MR. FORBES said that he had opposed the Bill before the Council, as the Hon'ble Mover was aware, on various points during its progress, and he wished, before the Bill became law, to say a few parting words of disapprobation regarding some of its provisions. He was aware of the labour and ability which his Hon'ble friend had devoted to the construction of this Bill; but, looking to the result which he had produced, it seemed to him (MR. FORBES) that the Hon'ble Mover had to some extent enacted the part of Frankenstein, and produced, not a monster perhaps, but a very unsymmetrical creation. The Bill was neither the fulfilment of the views expressed by Government in their despatch, dated November 1868, to the Right Hon'ble the Secretary of State, and approved by him, nor was it the metrical system in its proper form. Here was indeed the body, or rather the members of the metrical system, but joined together after a fashion devised by the Hon'ble Member. He (MR. FORBES) knew that the reason which his friend alleged for this course was, that he believed the measure in this shape would encounter less opposition than would be offered to the metrical system. He (MR. FORBES) could not see this. He thought that it was a mistake, and that the Indian public would prefer the metrical system to the creation of the Hon'ble Member. For his own part he (MR. FORBES) believed that the wisest and best course would be to pass a measure which should introduce standards of weight and capacity only; a less ambitious measure certainly, but one better suited to this country. In order that he might justify the terms by which he had characterized the Bill, he begged the attention of the Council to the latter part of section 5, which provided that, unless it should be otherwise authoritatively notified, sub-divisions of weights and measures should be expressed in decimal parts. If the Hon'ble Mover had introduced the metrical system in its proper form, decimal numeration would have followed as a matter of course; and would have been intelligible to the simplest mind; but it seemed to him that his Hon'ble friend had done too much and dared too little, and in this Bill decimal numeration simply appeared as an arbitrary condition. He (MR. FORBES) was quite sure that the addition of this condition would prove a great obstruction to the cordial acceptance of the Bill by the people of India, and that they would shrink from what would otherwise be regarded as a boon and a benefit. Every one who was acquainted with India knew that the Hindú system followed the currency, and used the factors and multiples of sixteen. He thought that most of the members of this Council must have observed the operations of a shroff counting a heap of rupees; he drew the coin to him by fours and numerated accordingly. Many of the members must also be aware that a cultivator, in describing a crop, spoke of it as a twelve-anna crop, meaning that it was a three-quarter crop, or a fourteen-anna crop, and so on, as the case might be. This system was familiar to Hindús of all ages; it was simple and led to no confusion. He was persuaded that to attempt to substitute the decimal numeration for it would be to encounter as great a difficulty as

the removal of any caste or religious custom. He thought that the Council ought to reject the concluding part of section 5, and, if he met with any encouragement to do so, he was prepared to move its rejection from the Bill.

Colonel the Hon'ble R. STRACHEY said that he had intended to have explained the form into which the Bill had been finally thrown by the Select Committee before the Hon'ble Mr. Forbes made the remarks which had just fallen from him, and he would now offer a few remarks on this subject. As to the change which had been referred to in the scope of the proposed legislation, all that had to be said was that in fact the present Bill did nothing more than what the Government of India recommended to the Secretary of State, and what the Secretary of State agreed should be done. What the Government of India proposed was that, as regards any general change of weights and measures in British India, nothing should at present be carried out excepting a change in the weights; and that the change in weights should be made very gradually and with very great care. There was no specific allusion made in the despatch of the Government of India to the Secretary of State to measures, but it was understood at the time when that despatch was written that the time had not come for dealing with the question of measures at all. Before the Bill now before the Council was prepared, and during the interval between the writing of that despatch and the preparation of the Bill, it had been brought to the notice of the Government that for the purposes of some of the departments of Government, it might be found to be expedient—he might almost say necessary—that the metre should be adopted as the unit of length simultaneously with the adoption of the new ser, which it was determined should be equal to the Kilogramme as the unit of weight. Consequently, in framing the Bill, it was thought right that a distinct reference should be made to the metre, and that it should be defined in the same general way that the new unit of weight was defined. There would be a manifest inconvenience if the Government adopted in any of its departments, or required the Railway Companies to adopt, any measure which could not be legally substantiated in India. The only way in which legal form could be given to any measure which the Government proposed to adopt, was to declare by law what should be the standard by which such measures were to be tested. Provisions were made in the Bill for testing and verifying weights. It was evident that, if the machinery which the Government proposed to create for the purpose of testing and verifying weights could not be applied to the testing and verifying of measures, the community at large, in its dealings with the Government or in its dealings with the Railway Companies, would not have that amount of protection afforded to them which they had a right to demand from the Government. Under these circumstances, it was thought proper to define in the Bill what should be the metre. The application of the metre however merely extended to the transactions of the Government Departments, Municipal Bodies and Railway Companies. As he had explained on a former occasion, the Government practically had the power, in respect to such Departments, Bodies and Companies, in its executive capacity, to order the adoption of any of the measures referred to in the Bill without having recourse to legislation. But, for the reasons he then explained, and which he had now again repeated, it was considered better, when the Bill was put before the Council, to include in it a reference to the metre. He might add that these views had been agreed to by a large majority of the Select Committee.

As regards the form given to the Bill and the manner in which the metrical units had been dealt with, the Hon'ble Mr. Forbes was, he thought, somewhat under a misapprehension. As COLONEL STRACHEY had endeavoured to explain before, the idea of establishing any theoretical units of weight or length had been entirely given up by scientific men, and the only basis on which any system of weights and measures could be safely framed

was now universally admitted to be the basis of material standards. On that basis it was proposed to construct the system of weights and measures to be adopted in British India. There was no reference to any theoretical connection between the unit of length and the unit of weight; there was no necessity for any such reference, and in fact any such reference that could be made must be incorrect. Consequently, in the Bill as it now stood, the units of weight and length were defined, in the one case as a weight of metal in the possession of the Government of India, and in the other case as the distance between the marks at the end of a rod of metal in the possession of the Government of India.

In connection with these remarks, he might add that the Committee unanimously adopted the conclusion that any reference to English weights and measures in the definition of the units was objectionable. It was brought to the notice of the Committee that the figures originally inserted in the Bill were questioned. Those figures, he should say, were inserted in opposition to his own views of what was proper, and on its being explained to the Committee that no figures could give a precise or certain equivalent, in English weights or measures, of the new weights and measures, the Committee unanimously agreed that it was proper to omit all reference to English weights and measures and to define the new units as had now been done in the Bill, that was, by reference to certain precise material objects, the Kilogramme des Archives, and the Mètre des Archives which they were to represent.

An addition had been made to the portion of the Bill which referred to the compulsory introduction of the new system. It was brought to the notice of the Committee that, in many parts of India, particularly in the South, the ordinary transactions of the people in grain were carried on with measures of capacity and not with weights. It was true that these measures of capacity represented certain weights of grain. The introduction of measures of capacity, which, under the new system, were also based on the unit of weight, did not in fact introduce any reference whatever to the new standard of length. The unit of measure of capacity was defined to be a measure containing a ser of water. Therefore, although there was an apparent departure from the original intention of confining compulsory action to weights alone, measures of capacity were in fact representatives of weight, and therefore there was no divergence on that point from the original intention.

An important addition had been made to the Bill by the proviso which had been added to section 22, which declared that the possession of any weight or measure in accordance with the standards of weights and measures established throughout the United Kingdom of Great Britain and Ireland would not subject the possessor to any penalty. This was an addition obviously very proper, as transactions between India and England would, to a very great extent, be carried on with the weights and measures of England.

Although it would perhaps have been more proper if he had reserved his reply to the particular remarks the Hon'ble Mr. Forbes had made on some of the details of the Bill to a later stage of their proceedings, he might save the time of the Council if he now made one or two observations in reply to those remarks. Mr. Forbes had particularly referred to the last clause of section 5, which said that, unless it be otherwise ordered, the sub-divisions of all weights and measures should be expressed in decimal parts. The manifest scope and intention of section 5 was to give power to the Executive Government to declare what new weights should be adopted, but subject to the proviso that they were to be exact multiples or sub-multiples of the units. This had been done advisedly and altogether in opposition to the views of the extreme partizans of the metrical system. Such persons affirmed that the only proper way to proceed was to introduce the decimal system once for all in its integrity, however troublesome such a radical change might be, and they deprecated any gradual change. COLONEL STRACHEY personally did not entertain those views, and the Committee, he saw, had adopted the view found in section 5, that it should be left

to the Executive Government to prescribe the precise form of the new system of weights and measures that should be adopted, in addition to the new units. The provision that had been introduced empowering the Government not to make decimal multiples compulsory, unless they were fully convinced that such divisions should be made, so far from suggesting that the divisions should necessarily be decimal, would obviously be quite in the opposite direction. There was no doubt, as his hon'ble friend Mr. Gordon Forbes had remarked, that there would be great difficulty in carrying out any decimal system of weights and measures, or any change of the units such as was contemplated by the Bill. There was no question that the difficulty in India, of carrying out these changes effectually, would be greater than in any country in which education was further advanced. If it was really desirable to introduce, early, a good system of weights and measures into the country, the sooner we began it the sooner would it really take effect. That the change was difficult was no reason why we should shirk it. If the ignorance of the people was to be received as a reason for not adopting improvements, he thought India would be in a very bad way indeed. It would be for the Government to see that all changes of the sort contemplated in respect to the weights of the country were carried out with great caution, and that nothing should be done to force any change on the people until they had been gradually prepared for that change by the adoption of the new system in the Government Departments. The transactions of the Government Departments and the Railway Companies were on so large a scale, that the community at large would, in a measure, be forced to adopt whatever the Government and those large Carrying Companies adopted; and there was no reason to doubt that the people in the districts and towns in the vicinity of the larger Government establishments and of the lines of railway would soon become habituated to the use of the new weights, and that it would then become possible and reasonable to extend their use to such localities.

Major General the Hon'ble SIR HENRY DURAND said that there was a point in connection with this Bill which he did not see touched upon, but which was, incidentally, rather important. He wished to be informed whether, as the statement mentioned that Government offices were to adopt the new system of measures, it was intended that the unit of measure should extend to the great geodesical operations carried on in the country on the basis of English measures, involving a long series of most scientific observations and labours carried on for a long series of years. There were volumes based on those calculations. Was it intended that the whole of those labours was to be of no effect, and that we should remodel the whole triangulation of the country, all the maps based on it, and the whole of the revenue-surveys in connection with those labours? If that were so, it would be a very serious proposition indeed.

Colonel the Hon'ble R. STRACHEY said, in reply to the Hon'ble Sir Henry Durand, that section 9 merely declared that, whenever the Governor General in Council considered that proper standard-weights and measures of the new system had been made available, he might direct that any of such weights and measures should be used by Government Offices, Municipal Bodies and Railway Companies. All that he could say in reply to the question put by the Hon'ble Member, as to the probable effect of the passing of this Bill on the operations of the Survey Department, was that he was not aware that there had been under consideration till the present time any proposal to make any alterations in the operations of any Public Department in connexion with the proposed change of weights and measures. The question had been incidentally raised in the Public Works Department, whether, for some branches of that Department, the adoption of the metre simultaneously with the kilogramme might not be desirable, but the question had not taken a definite form, and no decision to do anything had as yet been come to. He presumed that, if the Exe-

cutive Government considered that it was proper to alter the scale on which the public maps were constructed, it would be optional with it to do so. The departmental officers of the Government would necessarily be asked to advise the Governor General in Council on the subject, and the Government, after full consideration it may be presumed, would come to a decision as to any change that might be suggested. There was, however, nothing in the Bill which implied that any such change as had been referred to was contemplated ; all that it said was that, when the Government considered it proper to make a change in the unit of length, it should be made in a certain way. Obviously, the executive Government could do this whether the Bill became law or not, and he could not see how it could be supposed that the Government could be in any way forced to make changes merely because this Bill contained a declaration of the indisputable fact that they could on their own authority order their own offices to make changes.

Major General the Hon'ble SIR HENRY DURAND said, he was aware that the Bill was permissive and left much to the discretion of the Government, but the reply was not satisfactory ; for the Bill and statement intimated a clear intention as to the early introduction, through the Government offices, of the new system of measures, and it was a very material question whether the whole of those scientific operations, on which all the surveys and maps of the country were based, should stand fast or not, whether, in fact, the Great Trigonometrical Survey was to continue to work with the old English measures hitherto employed, or with the new.

The Motion was put and agreed to.

Colonel the Hon'ble R. STRACHEY then moved that the Bill as amended be passed.

The Motion was put and agreed to.

NATIVE PASSENGER SHIPS' BILL.

The Hon'ble MR. CHAPMAN moved that the Report of the Select Committee on the Bill to make further provision for the regulation of Native Passenger Ships be taken into consideration. He said that he had to request the special attention of the Council to sections twenty-four, twenty-five and twenty-six. These sections constituted the back-bone of the Bill. By the first of them all ships sailing from any port in British India to any port in the Red Sea were bound to touch at Aden and there obtain a clean bill of health, and the owners, or masters, were liable to a civil penalty of rupees five thousand if they omitted to do so. By section twenty-five, all ships sailing from any port east of the Cape of Good Hope and commanded by persons to whom the Bill applied were liable to a criminal penalty of two thousand rupees if they did not touch at Aden and obtain a clean bill of health. The reason of the difference between the two penalties was this. In the case of ships clearing from British ports, the officers of the Government would be able to insist on the owner or commander entering into a civil bond before allowing the ship to clear out; whereas, of course, in the case of vessels sailing from foreign ports, there would be no opportunity of doing so. The only way in which the criminal penalty could be enforced in the latter case would be by information on the part of some one of the crew or passengers on the arrival of the ship at a British port, or by an inspection of her papers.

Section 26 provided that the bill of health which ships were bound to obtain would be withheld in all instances where there were more than the authorized number of passengers. When MR. CHAPMAN took charge of this measure, it became his duty to devise the most effectual means he could think of to prevent the fearful amount of overcrowding which there was

reason to believe prevailed on board these pilgrim ships. Looking to the geographical position of Aden, it at once occurred to him that the best plan would be to overhaul them there. It would be impossible, considering the number of foreign ports in the Straits and elsewhere, to arrange, in concert with the several Governments of these ports, for the examination of ships before departure. He admitted that the provisions of the present Bill were very stringent, and were likely to occasion considerable inconvenience and expense. All he could say was, that he should be happy to make less objectionable provisions if he thought they would secure the desired ends. The practical result of the measure would be that pilgrims would have to pay more for their passage than they now did. He had received a petition signed by some members of the Muhammadan community, in which, while approving generally of the measure, they suggested that, in cases where the wind was favourable and there was ample time to reach Jeddah at the proper season for making the pilgrimage, the ship should be obliged to touch at Aden; but if not, she should be permitted to proceed direct to Jeddah, and there the passengers should, previous to landing, be subjected to an examination by the Consul. He need hardly remark that, in point of practice, it would be impossible to give effect to this suggestion. In his opinion, if the Government were to legislate at all on these matters, it was advisable to do so in a complete and effectual manner.

The Hon'ble Mr. Cockerell said that as a member of the Select Committee on this Bill, he wished to state that the Committee had not lightly, or without a full sense of their rigour, adopted the very stringent provisions contained in sections 24 and 25. Indeed he might say that his Hon'ble friend's proposals in this direction were very reluctantly assented to. It was felt, however, as had been stated by his Hon'ble friend, that the very objects of the present legislation, which had been undertaken in the paramount interests of the cause of humanity, could not be effectually attained in any other manner. The obvious objection to these provisions was, that they imposed a similar obligation and burden on all masters or owners of Native passenger ships, including those who might have never carried more than a fair complement of passengers, with those who, for personal gain, had disregarded the dictates of humanity and rendered necessary such strong preventive measures as were provided by the Bill. As regards the expense entailed by the proposed provisions, it was within the power of the Executive to mitigate the burden to a considerable extent. He understood that, quite recently, vessels touching at Aden for the sole purpose of using the telegraph had been exempted from the payment of port-dues.

It was only reasonable, under the circumstances in which Native passenger ships were compelled to enter that port, that a similar exemption should be applied to them, and he had no doubt but that this would be done.

The Motion was put and agreed to.

The Hon'ble Mr. Chapman then moved the following amendment. That in section 24, line 12, after the word "Aden," the words "on her outward and also on her homeward voyage" be inserted.

These words were omitted by an oversight. The effect of them would be, to subject the ship to examination both on going to, and returning from, the Red Sea. The practice of overcrowding prevailed on both occasions.

The Hon'ble Mr. Chapman also moved that the Bill as amended be passed.

The Motion was put and agreed to.

GOVERNMENT RAILWAYS' BILL.

Colonel the Hon'ble R. STRACHEY introduced the Bill to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by, Government. He said that the object of the Bill was perfectly explained in the title. As he had stated when he asked for leave to introduce the Bill, it had been observed that the language of Act XVIII of 1854 was such as to make that Act inapplicable to railways belonging to the Government, and it was necessary to correct this.

Colonel the Hon'ble R. STRACHEY having applied to His Excellency the President to suspend the Rules for the Conduct of Business,

The President declared the Rules suspended.

Colonel the Hon'ble R. STRACHEY then moved that the Bill be taken into consideration.

The Motion was put and agreed to.

Colonel the Hon'ble R. STRACHEY also moved that the Bill be passed.

The Motion was put and agreed to.

The following Select Committee was named :—

On the Bill to amend Act No. XIX of 1861 *(to provide for a Government Paper Currency)*—The Hon'ble Messrs. Stephen, Gordon Forbes, Cowie, Chapman, Bullen Smith and Cockerell and the Mover.

The Council adjourned to Saturday, the 2nd April 1870.

WHITLEY STOKES,
Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

CALCUTTA,
The 1st April 1870.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Saturday, the 2nd April 1870.

PRESENT :

His Excellency the Viceroy and Governor General of India, K. P., G. C. S. I. *presiding.*
His Excellency the Commander-in-Chief, K. C. B., G. C. S. I.
Major General the Hon'ble Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble Gordon S. Forbes.
The Hon'ble D. Cowie.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble Francis Steuart Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.

FINANCIAL STATEMENT.

INCOME TAX BILL.

The Hon'ble SIR RICHARD TEMPLE, in moving for leave to introduce a Bill for imposing duties on Income and Profits, said—MY LORD, " I have now to present the Budget for British India for the official year 1870-71, this being the eleventh annual statement presented to the Legislative Council. During my absence from India for six months of the year 1869-70, the finances were administered by my hon'ble colleague Mr. John Strachey, and some of the measures which I shall hereafter have to mention were commenced or carried on by him. The ability and carefulness with which he conducted the administration are too well known to your Lordship and to the Council to require any further commendation from me.

On this, as on former occasions, my statement will be divided into three parts, namely, the actual account for the past year 1868-69; the regular estimate for the year just closed 1869-70: and the budget estimate for the current year 1870-71, now commencing.

Before adverting to the three divisions in the order above named, I must explain certain improvements now made for the first time in the mode of exhibiting the figures.

In the first place I am about to show the account of the working of the State railway, and the account of the Government with the several guaranteed railway companies, in the same manner as all other parts of the public accounts, that is to say, the real receipts will be shown on the receipt side, and the full payments on the expenditure side. Hitherto, as the Council will remember, the plan followed has been a different one. For instead of showing the receipts on one side and the payments on the other, that is treating the account in the gross, we have shown nothing at all on the receipt side, and only the nett payment (after deduction of receipts) on the other side. This has been the meaning of the item which has hitherto appeared in our financial statements, under the designation of guaranteed railway interest, less nett traffic receipts. In my exposition of last year, I furnished a summary of the main facts from which that important item was derived, namely, the gross amount of interest

payable by the State to the shareholders of the guaranteed companies, then the amount recovered by the State from the traffic receipts, and so on. Whether the Council was able to follow me through that explanation, I cannot say. But I felt at the time that it was hardly a satisfactory circumstance that so much had to be said to elucidate an item which ought not to need such elucidation at all, and which ought to be in its nature apparent from the face of the statement. Subsequently this consideration further forced itself upon me. The figures of all other departments are exhibited not in the nett but in the gross. No other heavy payment is shown in diminished proportions by reason of a set-off. If this were to be done generally, then the financial statements would lose half their clearness, and the publicity half its value; and the real nature of the income and expenditure would not be intelligible. Why then should an exception be made in the case of the railway expenditure, which has been for years a large and growing item in the charge side of our financial accounts? There is no good reason whatever for this. On the contrary the public has a clear interest in seeing this part shown in the same way as all other parts of the account. For the payments by Government of interest now approach the sum of 4½ millions sterling annually. How is the rapid accretion of this interest to be appreciated, if it is not shown in the annual statements? On the other hand, the set-off against this is the amount of nett traffic receipts, that is the gross traffic receipts, less working expenses. This also is happily growing fast, and now exceeds 2½ millions sterling. But still it is, and will probably for some time remain, inadequate; in other words it is and will be less than the interest payments. But we hope that this may gradually approach nearer to the balance of the account; and it concerns every one to know how far this desirable approximation is or is not being attained. This depends on the development of railway traffic and the economy of working expenses. Indeed the working expenses now amount to nearly four millions sterling per annum, and constitute virtually a branch of public expenditure in which the public is as nearly concerned as in any other branch. These points are not only fraught with general interest, but also affect the ultimate financial result and the determination of surplus or deficit. I therefore propose to show the two great items each on its proper side of the account. This course too strictly accords with the terms of the contract between the State and the Companies. After providing for the regular payment by Government to the Companies of the five per cent. interest on the capital paid up, the contract goes on to say that "all monies received by or on account of the Railway Company in India * * * shall be paid into the Treasury" of Government; that the "nett receipts after deducting all sums * * * for the current expenses of working the railway" * * * "shall be applied in the first place towards the discharge of the interest payable" by the Government.

In the second place, as the Council will recollect, the practice has been to exhibit the expenditure in India in detail under the main heads or branches, and then to show the expenditure on account of India in England in the lump or aggregate. Nevertheless the expenditure in England was for the most part not divisible under any new or separate heads, but really pertained to the several branches of the administration in India. Still it was not divided nor classified in our financial statements. Its amount is very considerable, being almost 12 millions, or more than 22 per cent. of our total expenditure. Though of course classified for official purposes, it has heretofore remained absolutely unclassified in our financial statements. One consequence has been this, that the expenditure shown separately in our regular financial statements has never represented the full and complete cost of many of our greatest departments, such as Army, Marine, Public Works, Interest, and others. That the arrangement is so far improvable seems to be beyond question. Last year I did present a supplementary statement calculated to meet the want. But this year I have prepared the statement with a combination of the figures derived from India

and from England; so that they now display the full cost of each branch, whencesoever derived and wheresoever incurred. The formal and principal statement being thus comprehensively prepared, supplementary statements are added, showing how much is spent for each head in India and how much in England.

In the third place the water rent paid by the landholders for the water obtained from the State canals, has been transferred from the heading of public works income to the heading of land revenue. The amount is important, being more than £500,000, or half a million. The public works income properly includes only sale proceeds of old stores and other items technically called recoveries, with which canal water rent has of course nothing to do; whereas this water rent is income derived by the State from its measures for improving the land by means of irrigation.

In the fourth place, the item of "allowances to village officers" has been combined with the expenditure relating to land revenue, and is no longer shown in a separate heading; and for it has been substituted a heading "Minor Departments" under which will be shown the charges of the trigonometrical, topographical, and geological surveys, and other Departments not readily assignable to any other existing head.

In the fifth place, from the heading of "Education, Science, and Art," we have eliminated, as just explained, the cost of the Survey Department. The surveys, though scientifically conducted, are executed in but a small degree for purposes of science and almost entirely for fiscal, engineering, and other practical purposes. On the other hand, it is of consequence to all those who are interested in the moral and intellectual progress of India that the true charge for education should be shown on the face of the statement. Heretofore the precise progress of this important item has not been perceptible from the statement; and never could be so, while other and foreign charges were mixed up with it. On this occasion, then, the figures which I exhibit are those for education alone.

In the sixth place, the abstract which the Council will remember having seen on former occasions under the title of "statement of estimated cash balances," has been superseded by an improved cash statement, exhibiting an abstract of the entire financial transactions of British India, and showing in a clearer form how for each year the total disbursements of all kinds are actually met, or, in other words, how the ways and means of each year are provided.

So much then for the improvements in the form of the Statements, and I must ask the Council to remember that by reason of these improvements, the figures I now give will not be comparable in detail with those I gave last year, though the ultimate result will be duly comparable.

After this preface (the length of which will be excused from regard to the importance of the topics), I proceed to the actual account of the past year 1868-69.

The receipts were £51,657,658, or more than 51½ millions sterling. The ordinary expenditure amounted to £54,431,688, or near 54½ millions, causing a deficit of £2,774,030, or 2¾ millions of receipts as compared with ordinary expenditure.

In my last financial exposition I explained that there would be a deficit in that year of income as compared with ordinary expenditure. The deficit was then estimated at £970,471, or 1 million. That estimate was necessarily incomplete, being based on eight months' actuals and four months' estimate; the last four months too constituting the most important and critical part of the year. Still the difference between the estimate and the result is very considerable; and I must, as briefly as possible, recapitulate the reasons.

These reasons have arisen in small part only from shortcomings of receipts on the whole. Exclusive of the railway earnings, the receipts in India indeed were £49,077,007, actual, against £49,288,700, of the regular estimate, the

difference less being £218,458, or $\frac{1}{4}$th of a million. I attribute this to the fact of the yield of the Malwa or Bombay opium having been over-estimated by us. The amount indeed taken was fair enough as compared with the actuals of the two preceding years; but the last four months of the year proved abnormally unproductive, and these were the months which did not come within the regular estimate.

The difference, then, between the estimated and the actual deficit was caused mainly by excess of expenditure. In the first place an item of £505,922 is brought about by charging in the accounts the liabilities of the Government in respect to the late Military and Medical funds, which existed chiefly for the benefit of the widows of deceased officers. The arrangements made on the transfer of the fund provided that assets should be gradually year by year appropriated by the Government, which was on the other hand to pay all the pensions and allowances. The transfer occurred during 1867-68. It commenced in that year, and came into full operation during the year under consideration, 1868-69. At the outset these pensions disbursed in England by the Secretary of State were not charged in the English expenditure, but were held by the Secretary of State in a suspense account, that is in the account current between England and India, and were so held at the time when my last financial statement was made. But inasmuch as the Secretary of State has ruled that the pensions are to be included in the expenditure in England, and as they now constitute a real charge against the revenues, we have deemed it best to include them (subject to the sanction of the Secretary of State) in the English expenditure once for all; and to finally adjust the account. The amount thus to be charged comes, as above stated, to £717,734, of which two-thirds relate to the year 1868-69, and the rest to the previous year 1867-68. Of this sum, £211,812 had already been provided for, being charged in the Madras accounts. The remainder, or £505,922, has now been added, and the whole charged in the English accounts.

Another cause was an excess of £492,004 on the expenditure on public works ordinary. This arose partly on works emergently undertaken in districts suffering from drought or famine. Owing to certain defects in the control of the Public Works Department, some portions of the grants for extraordinary works were made use of for the ordinary works, and the circumstance was not known to the Department when it rendered its estimate to me at the time of my last financial statement. The occurrence of this excess, and the fact of its not being known in time, undoubtedly indicated, as I have above stated, defects in financial control. Those defects have now been carefully searched out, and remedies are being applied, which will we hope prove effectual for prevention in future. Their efficacy will be tested by experience.

Then there was an excess of £186,346 in the Army expenditure, arising partly from the high prices of provisions in drought-stricken districts, and partly from field operations on the frontier. There was a nett excess expenditure again in the Civil departments, chiefly in Marine, Interest, and Miscellaneous, amounting in all to £350,541.

These several items, together with a few others with which I cannot detain the Council, account for the difference between the estimated deficit of one million and the actual deficit of $2\frac{3}{4}$ millions.

Besides the ordinary expenditure above alluded to, there was during the year an extraordinary expenditure of £1,370,613, or $1\frac{1}{3}$ millions devoted in nearly equal proportions to irrigation, to Bombay special fund works, and to the purchase of the State Railway in South-Eastern Bengal.

Thus, the past year 1868-69 ends with a deficit of $2\frac{3}{4}$ millions; and this circumstance suggests the following observation. The Council will remember that in my last financial statement, I put the deficits of the three years 1866-67, 1867-68, and 1868-69, at $4\frac{1}{2}$ millions. This was on the supposition that the deficit of 1868-69 would be one million, whereas it is now seen to be $2\frac{3}{4}$ millions. Thus the $4\frac{1}{2}$ comes up to $6\frac{1}{4}$ millions. I then showed that there had been an

expenditure of $3\frac{1}{2}$ millions on new barracks, which had been undertaken partly in the belief that they would not be treated as ordinary works, and would be excluded from the ordinary account. From that point of view the new barracks would have mainly accounted for the deficits. But now this can no longer be said. The deficits being $6\frac{1}{4}$ millions, of which only $3\frac{1}{2}$ can be accounted for by the barracks, and are susceptible of special justification, it must be admitted that the remainder, $2\frac{3}{4}$ millions, are due to excess of expenditure accepted as chargeable against current income, and represent deficit pure and simple without such special justification.

So much then, in brief, for the actual account of the year that is passed 1868-69. I now have to advert to the year just expired 1869-70, the figures for which are derived chiefly from actual accounts and partly from estimates.

For 1869-70, then, the receipts are taken at £52,942,482, or 53 millions, which amount exceeds by £699,542, or $\frac{3}{4}$ of a million, the sum of £52,242,940, or $52\frac{1}{4}$ millions estimated in my financial statement of March 1869. The Council will remember that these figures will not admit of simple comparison with that statement by reason of the inclusion of the nett railway traffic receipts and of the receipts in England.

This increase of receipts has arisen notwithstanding failure of the customs and the opium to yield the amount estimated in the budget. The customs revenue was taken at £2,773,500; it is now expected to yield only £2,416,500, showing a difference less of £357,000, or about $\frac{1}{3}$ of a million. The opium revenue was taken at £8,286,540; it is now expected to yield only £7,953,800, showing a difference less of £332,740, or $\frac{1}{3}$ of a million. This falling off of opium revenue has occurred entirely in Bengal, where the price per chest was estimated at Rs. 1,330 or £133, while only an average of Rs. 1,199 or £120 has been realized. In the Madras and Bombay Presidencies, the rate of duty on salt has been raised from Rs. 1-8-0 per maund to Rs. 1-13-0 for the latter half of the year. Had it not been for this additional duty, the deficiency in the salt revenue would have been considerable. On the whole, it may be said that the salt estimate has been just maintained and no more. There have been also other items of deficiencies, which, together with the above two main items, bring up the gross deficiency of regular estimate below budget estimate to £899,222, or nearly one million.

The Council will then ask how, despite of this deficiency, is a nett result of increase on the whole arrived at? Well, it is arrived at as follows. There is an increase of £461,778, or nearly half a million in land revenue. This is caused partly by the adjustment in account of the accumulated proceeds of the sale of waste lands, the Government promissory notes in which these funds were invested having been cancelled, and debt to that extent having been reduced. Also in the Punjab and notably in the Madras Presidency, the collections of the revenue have proved more favorable than was expected. There is an increase of £71,943 in tributes; this arises from the partial capitalization of the political contributions payable by His Highness the Maharaja Holkar. The increase of £151,600 under the head of assessed taxes is entirely produced by the additional one per cent. income tax imposed for the latter half of the year, without which there would have been a deficiency. The yield of the additional duty is estimated at £350,000. There is taken an increase of £448,472 under the head of miscellaneous; this arises chiefly from adjustment of accounts consequent on the arrangements regarding the Police superannuation fund and the transfer to Government of the Bombay Medical fund. The army receipts show an increase of £181,760. These main items, together with some lesser items, bring up the total increase to £1,598,764, or over $1\frac{1}{2}$ million. And thus on the whole the receipts of the year are now taken at an increase over the budget.

On the other hand, the ordinary expenditure in 1869-70 was estimated in the budget at £52,190,290, or nearly $52\frac{1}{2}$ millions; it is now expected

to rise to £53,568,076, or upwards of 53½ millions, showing a difference more of £1,377,786, or 1⅓ million.

This excess has occurred notwithstanding that the expenditure on public works ordinary has been reduced to £5,040,395, instead of £5,834,160 provided in the budget, showing a reduction of £793,765, or ¾ of a million. There have been also various savings, such as £33,938 in the Post Office, £47,673 in the Electric Telegraph, £39,300 in Education, which, together with other items, bring up the total decrease of charges to £1,107,131, or over one million.

Here again the Council will ask, how comes it that, despite these reductions, the total charges and expenditure show an increase on the whole? The answer is that in several departments there have been increases over the budget estimate, some of which I must now explain.

In the two items of interest on public debt and on other accounts, there are increases of £73,516 and £124,925. This has arisen from the proportion of unclaimed dividends having been less than was expected: from the charging to our accounts of certain interest payments on account of the expedition to Abyssinia, which amount we had hoped to recover from Her Majesty's Government: and from the raising in India of a loan of two and a half millions for public works extraordinary. When the budget was framed, we believed it most probable that this public works loan would be raised in England, and during the latter half of the year, in which case instalments of interest would not fall within this year. Subsequently we received the Secretary of State's sanction to raise the amount in India, and we preferred to bring the loan out at an early period: consequently the payment of interest has fallen within this year.

The increase on forests of £35,084 leads to more than corresponding increase of revenue. The same remark applies to the increase of £123,870 in the payments for opium. This arises from the yield of the opium crop being better than was anticipated when my budget was framed, and consequently greater quantities of the drug being brought to the store-houses. Under the contracts with the cultivators, the quantity brought by them must be paid for. Such payments in a fiscal point of view are not indeed to be regretted, as they conduce on the other hand to enhancement of revenue.

The Police charge was estimated at £2,374,290, and has now risen to £2,440,900, showing an increase of £66,610. This difference, which would have been larger but for counteracting economies, has been caused by the delay in carrying out the abolition of the Police superannuation fund. The delay has arisen (notwithstanding this Council having passed the requisite law) from the difficulty of arranging the details with the several local Governments. The excess charge caused by the delay is neutralized by the consequent increase in the assets credited under Miscellaneous.

There is an increase of £381,882 in Marine. This partly arises from our having charged off finally as expenditure the sum of advances on account of the Mutla or Port Canning port fund, which it is prudent to treat as irrecoverable; and from our proposing, after protracted enquiry, to remit a portion of a long outstanding debt due by the Calcutta port fund to the Government. In this heading, too, is included a sum of £45,000 as a contribution by the Government of India towards the cost of the naval force which Her Majesty's Government is to maintain in the East Indian waters. This is a new charge, entered under instructions from the Secretary of State. It was hardly possible to provide for these in the original estimate, as there was no information at that time as to whether these charges would accrue at all, or in what year they would fall.

The increase of £148,728 in miscellaneous is mainly due to difference between the actual and the estimate of the loss by exchange on Secretary of State's bills and to the charge for the freight of stores from England. The charges of the Political department have increased by £152,290. This increase arises from

the payments and presents made to the Ameer of Cabul, which were inadvertently omitted from the estimate.

The increase of £303,972 in superannuation allowances arises from the adjusting of the accounts of the Military Fund already explained. When the budget was framed, the amount of these pensions (£396,292) was entered by the Secretary of State in his remittance account, and not (except the Madras portion (£120,000), which was entered in the estimates in India) included in the charges. But we have deemed it necessary (subject to the sanction of the Secretary of State) to take the remainder, £276,792, out of the English remittance account, and to charge the whole in the regular expenditure in England.

There is an increase of £122,831 in the army charges, of which £292,831 accrued in England for stores, furlough allowances, and pensions, and the rest in India, from the high prices of food and a variety of lesser causes which it would be tedious to detail.

These items, together with some others, for which I need not stop, bring up the total increase to £2,484,917, or 2½ millions.

I have now stated the causes of all the variations in estimate on both sides of the account. That the amount of these variations should be so large is matter for regret. One main cause is traceable to the difficulty of adjusting the accounts under a necessarily complex system dealing with a great variety of interests. And if it be difficult to adjust these accounts with certainty, how much more difficult is it to estimate beforehand what form the adjustment will ultimately take, and what its precise result will be. This year special efforts have been made to clear off all old accounts and to have the books as unencumbered as possible for future years. The subject has my unceasing attention.

The items of expenditure as above specified are taken from the combined figures, Indian and English. It may be interesting however to the Council to note exactly what has been the increase on the English figures taken separately under the old heading of "nett expenditure in England including stores." The amount then for this total set down in the budget, as taken from the Secretary of State's estimate, stood at £10,996,950, it is now expected to stand at £11,868,869, showing an increase of £872,119. This has arisen partly as already explained from the Military Fund payments (£396,292) not having been included in the estimates of charge, partly from the cost of stores for the different departments in India, and partly from the increased allowances payable under the new rules to civil and military officers.

This particular part of the expenditure is, as the Council knows, under the control of the Secretary of State, and so far no remark is required from me. I should say however that as regards the "stores," the Secretary of State only acts on behalf of the Government of India, like an agent, if the expression may be allowed. The stores are ordered by the India Office in London on indents received from the Government of India; and the Secretary of State's estimate is framed in reference to those indents. It sometimes happens that emergent indents are sent home from India within the year, and these must, *pro tanto*, disturb the estimate, and for that much of disturbance the Government of India is solely answerable. Such has been the case this year in reference to a portion of the stores. I must add that heretofore the financial control in India over the indents sent hence for stores from England has been defective, and measures are being adopted to render it more efficient in future.

Thus much on the details of the receipts and expenditure. In the budget it was estimated that there would be an equilibrium with a small surplus of £52,000. But the receipts being now expected to stand at £52,942,482, or nearly 53 millions, and the expenditure at £53,568,076, or more than 53½ millions, there is anticipated a deficit of £625,594, or more than ½ a million, of receipts below ordinary expenditure.

Besides the above ordinary expenditure, there has been an expenditure extraordinary of £2,616,743, or upwards of 2½ millions, on reproductive public

works during the year, such as irrigation, State railways, and on Bombay special fund works.

Instead of an estimated equilibrium, then, the year has ended with a deficit of a considerable amount. In some respects, the adjustment of accounts has improved the figures on the receipt side; while in some respects it has made the figures worse on the expenditure side. If there are windfalls on the one side, there are unexpected drawbacks on the other. Also some share in the responsibility rests with the home authorities. But after allowing for all these considerations, I must fully acknowledge a deficit, for which we are clearly responsible, and regarding which I desire to offer the following observations.

As already seen, we suffered a heavy disappointment in respect to our estimate of the opium revenue on the Bengal side. This arose from a fall in the market price, which fall again is believed to have been caused mainly by the extension of opium cultivation in China itself. We were indeed aware that such cultivation was being in some degree extended, but there was no information at that time to lead to the apprehension that this extension would spread so much as it now appears to be spreading. The further information since obtained of the extension, was not then available. For two years and more previous to the framing of the estimate, the prices had ranged at very high rates which indeed were well sustained up to the eve of the budget being produced. There was no known fact to warrant the rate being taken lower than what was then actually ruling. Still on general and prudential considerations, we took the price at an average of the realizations of the past three years, which brought out a rate less by Rs. 50 or £5 a chest less than what we were then receiving. This estimate has indeed partially failed by reason of events in the interior of a remote, half civilized, and comparatively unknown country like China, the nature of which circumstances is even now but vaguely ascertainable by us.

Then the Customs duties have fallen not only below the budget estimate, but also below the actual realizations of the two preceding years. There has been, as the Council knows, a depression of trade not only in India but in many other countries; and this has mainly caused the falling off in our Customs. But when the budget was produced, there was not a single fact to indicate that such a depression was about to set in. Up to that date the Customs revenue had been increasing yearly for several years; that very year they both increased as was proved by the latest statistics and fiscal returns. The authoritative commercial reports up to date, though noticing fluctuations, and not in all respects sanguine, were yet on the whole favorable and hopeful. There had indeed been drought in some parts of India, but that had not up to date affected trade or Customs, and the prospects of the season had recently improved. There had also been some modifications in the valuations of the tariff in favor of the merchants, but this was allowed for in the estimate.

From the several financial statements made in this Chamber, the Council knows how constant has been the increase in the State income of India. However, not even that normal increase was estimated for. The revenue was estimated at just the sum which had been received in the preceding year, and no more. A slight increase only was taken on account of additional taxation. Does not this look *primâ facie* as if the estimate was moderate?

These causes (which were, as I contend, misfortunes hardly to be foreseen), together with lesser circumstances with which I need not now trouble the Council, threatened the Government of India with the prospect of a serious deficit. How has this prospect been met? Why, by increasing resources, that is by additional income tax, and additional salt duty on the one hand, and by reducing public works ordinary expenditure on the other. Moreover there have been numerous savings and retrenchments carried out in all the provinces of India (for which the general finance is much indebted to the cordial exertions of the several local Governments), which it would be tedious to specify, but of which the total effect is estimated at £200,000. The condition of the year's finance

has been bettered by the above measures to the extent of £530,000 on the receipt side and £993,765 on the expenditure side, the total improvement being represented by £1,523,765, or 1½ million.

When introducing into this Council in November last the Bills for extra taxation, I stated that every "effort would be made to destroy the remaining deficit, to run it hard, to break its back so to speak." This promise related of course to receipts and expenditure in India. The figures show that it is in a fair way of being fulfilled.

These last figures, however, are not altogether actuals, but belong to the regular estimate. In India these regular estimates have sometimes been so far falsified by results as to have acquired an ominous significance. On previous occasions the practice has been to frame these regular estimates on eight months' actuals and four months' estimates. In some respects the actuals did not extend to eight months, but only to seven or even to six. This method left a large margin for uncertainty, for the four months of estimate were, as I have explained once to-day, about the four most important in the year, and the very ones when the financial transactions were the largest. The regular estimate which I now present, however, ought to be of a better kind, for it is based on eleven months' actuals for nearly all the receipts and for all civil expenditure in India and ten months for army, marine, and public works; leaving only one month, or in some cases two months, for estimate, which estimate is based again on the actuals of the last months of former years. But even for the last month we have obtained actual data for some important branches on the receipt side especially.

Another cause of the uncertainty in the regular estimates has been the adjustment of many items in the twelfth month. And this cause may perhaps to some extent operate to throw out parts even of the regular estimate I now present. We have striven to ensure these adjustments being made more and more regularly month by month; so that the pressure may cease to be thrown on the close of the year.

Still after allowance shall have been made for all that can fairly be said in defence of our estimates and accounts,—the recurrence of deficits in time of peace, and the discrepancies between estimates and results which have so frequently happened, do compel us to search for and remedy whatever defects there may be in our system. Despite the many improvements that have been effected, the result proves that some defects must still remain. Two main defects I have above indicated—one of which was vital certainly. They have been, as we hope for the most part, remedied. We shall strive to make the remedy more and more complete after each year's experience.

Over and above these, however, there doubtless are lesser defects. Addressing this Council in November last, I said "we must examine more thoroughly than heretofore the monthly statements of actual receipts * * * we have such an examination now; but we must have it more strictly in future; we must check our financial conclusions more immediately by actuals up to the latest day; we must base our estimates more strictly on the actual results up to date, and less on general conclusions."

I need hardly add that we are acting and shall act more and more closely on these views.

Having thus dealt with the years 1868-69 and 1869-70, I arrive at the third and most important part of my exposition, namely, the budget estimate for 1870-71.

The receipts are taken at £52,327,755, or 52⅓ millions, to be compared with the £52,942,482, or 53 millions estimate for the year just closing, 1869-70.

The land revenue estimate is an aggregate of the estimates received from the local Governments, which have not been materially departed from in any case. There is a decrease of £513,646 as compared with the previous

year, of which the return was swollen by the inclusion of the waste land receipts and the collection of some arrears. The effects of the drought of 1868-69 have been felt throughout 1869-70. The stocks of grain in some parts of the country are believed to have become exhausted. The rains of last season, though somewhat delayed, were ultimately abundant. In many provinces the harvests have been good. In some districts, however, there are still fears. On the whole, the advent of the ensuing rains must be looked for with some anxiety.

The decrease of £28,070 under tributes arises from the capitalization of the Holkar tributes in 1869-70 already alluded to.

The forest revenue shows a continued increase, more than balanced, however, by increased cost on the expenditure side.

Under excise we venture to expect a small increase of £39,300.

The item of assessed taxes I shall reserve for further mention hereafter.

For the Customs we have only taken £2,416,500, being the same amount as that which we have received in the year just expired, during which so much commercial depression has prevailed. That the present yield should not be greater than it is, must be regarded as an unfavorable indication respecting the condition of the people of India. In some places the inhabitants are impoverished by the late drought, or are still apprehensive about their crops; and are unwilling to buy European cloths or other things comparatively luxuries, until they are sure of their food; all which circumstances cause the up-country markets to continue slack. Still in most parts of India the people are advancing in prosperity as much as ever; and regard being had to this consideration, a revival of trade might be hoped for. Again, there have been fluctuations in the trade: January, a very important month, turned out badly; but February was better. March, the month just over, has been a little more favorable. On the other hand, the reports issued by the Calcutta Chamber of Commerce have been and still are unfavorable, and the opening of the Suez Canal has caused some forestalment of imports, and consequently of duty. I trust that things will not become worse than they are, and that we shall receive at least as much in the year 1870-71 as we have received in 1869-70, but I know no fact which would justify me in raising the estimate.

We have carefully considered the expediency of reducing or remitting the export duty on rice exported from India and from Burma. This branch of trade was for some months much depressed, but has of late shown signs of improvement. The depression, however, arose, as we believe, from other causes besides the duties. The prices of produce are rising rather than falling. The demands in China and Japan seem likely to become more brisk; indeed, scarcity is understood to prevail in some parts of Japan. Though fully sensible of the objections which can be urged against these duties, yet looking to the circumstances of the case and to the financial exigencies of the time, we have decided not to propose any change in the duties at present.

We propose to remit the export duty on shawls and on a few insignificant articles; and on the other hand to include some others in the tariff, and to levy the duty on galvanized iron *ad valorem*. These modifications are not expected to cause any loss of revenue. The shawl duties have operated as virtually transit dues on the shawls from Cashmere, and as regards the British Indian shawls, it is well that they should not be weighted in their competition with the shawls of other countries.

In my last statement I alluded to the progressive increase in the foreign trade of British India, and I stated that the sum total of value had risen from 95 millions in 1866-67 to 101 millions in 1867-68. Since then the ascertained trade of 1868-69 has amounted to 106 millions in value. But after some years of satisfactory progression, the year 1869-70 is almost certain to prove one of retrogression. We now possess the complete returns for nine

months of that year, and they show a decrease of 8 per cent. in value and 5 per cent. in quantity as compared with the corresponding period of the preceding year. That the comparison as regards value should be less favorable than that as regards quantity is accounted for by the fact that there has been a reduction of the valuations by tariff. Still there is a falling off of 5 per cent. on the whole; and this is specially perceptible in some important staples of import, such as piece goods and metals, and of exports, such as cotton, rice and indigo. One important item of export, namely jute (fibres) has kept its place as well as ever. The cotton export of 1868-69 amounted to 700,000,000 lbs., or 1¾ millions of bales; but the quantity for 1869-70 will prove considerably less. In 1868-69 there were 11½ millions of lbs. of tea exported; the quantity for 1869-70 seems likely to prove as great. In 1868-69 there were 48 millions of lbs. of coffee exported; the quantity for 1869-70 will certainly prove less. The causes of the depression of trade must doubtless be sought for in other countries besides India. But they have been aggravated by the drought and distress which have prevailed in some parts of India itself.

The salt revenue has been taken at £6,177,370, an amount considerably over that of the previous year, chiefly because the increased duty in Madras and Bombay (5 annas per maund) is to operate for the whole of 1870-71, whereas it operated for only half of 1869-70.

For the opium revenue we have taken £6,922,281, of which £4,905,281 pertain to Bengal and £2,017,000 to Bombay. The Bengal estimate has been taken at Rs. 975 or £97-10 per chest on 49,000 chests. For the first three quarters of the year, the provision is, with the exception of a small deficiency of 1,104 chests, actually in store. For the last quarter, from the information given by the Local Government, we trust that the number of chests is tolerably certain. To provide it we ought to sell 52,000 chests in 1871, a supply which we hope to be in a position to bring forward, but which is certainly not likely to be much exceeded. The real doubt is as to the price per chest, the calculation of which solely depends on forecast. The price, as the Council know, averaged Rs. 1,379, or £137-18 per chest in 1868-69. In 1869-70 it has averaged Rs. 1,199 or £119-18. It has fallen with an unfortunate regularity from Rs. 1,324 or £132-8, at the beginning of the year, to Rs. 1,093 or £109-6 at the close. So far as we can judge from China advices and from local prices, the tendency is downwards. The Government of India possesses now a mass of information, which, though not always clear, does in the main show that the cultivation of the drug is increasing, and is likely to increase further, in China itself. So far as opinion goes, nearly all authorities believe that the opium trade of India with China will be subjected to a degree of competition not heretofore experienced. Taking all these things together, I anticipate the possibility of a further fall in prices, and have considered the rates to which prices have fallen within recent experience. They have gone as low as Rs. 900 and 850 a chest. Though hoping that they will not again fall so low, yet I consider that no estimate of a higher average than Rs. 975 or £97-10 a chest would be safe; and a reasonably safe estimate we must have. So also with the Malwa opium, having regard to the manifold fluctuations of the Bombay market from year to year, even from month to month; and to the probability of its sympathizing with any fall on the Bengal side, I do not consider that any estimate much over 2 millions would be safe. We are indeed receiving 2⅓ millions (£2,357,000) for the year just closed, which quite fulfils the estimate. But then we only received £1,800,000 in the preceding year, when circumstances were more favorable than this. The estimate of the current year, though realized at last, has been a constant source of anxiety. The present crop is reported to have been seriously injured by unfavorable weather. Judging by all known circumstances, I should fear that a falling off may shortly be looked for. So recently as November last, we were confidently assured by the authorities at Indore that we should not realize even two millions in the year just closed.

On the whole, it will be seen that our opium estimate stands at £6,922,281, or 6¾ millions, being less by £1,031,159, or one million, than the receipts of the previous year; while our expenditure is expected to rise by £164,910, making a total deterioration under this head of £1,196,069.

It will be observed that a decrease of £1,604,600, or 1½ millions under stamps, is balanced by an increase of £1,692,700 under law and justice. This represents the transfer of the receipts of judicial stamps (now levied under the new Court Fees Act) from the one head to the other.

The large decrease of £677,298, or ⅔ million under the head of miscellaneous, arises from the fact of there having been extraordinary receipts, commonly known as "windfalls," in 1869-70 which are not expected to recur.

The railway receipts net are taken at £3,125,258 at an increase of £211,084 over the year just passed, that is £6,795,058 gross earnings less £3,669,800 working expenses, the traffic being represented by seven millions of tons and fifteen millions passenger journeys; and all this on 4,840 miles of open line. These are high figures: if realized, they will indicate a satisfactory progress of railway traffic; they are rendered by the Public Works Department. Seeing that some 600 miles of new line are to be opened in the year, increase of traffic may be looked for; but then there will be increase of working expenses. On the whole, this item must be regarded as necessarily uncertain, as being dependent on traffic the growth of which we cannot exactly foresee.

I now turn to the expenditure side, and shall notice together firstly the items of the increase; and, secondly, the items of decrease.

There is an increase of £270,032 in interest. This increase is due to our having to pay a full year's interest on the loans of 1869-70, on which only half a year's interest fell to be paid in that year; to a large amount of interest properly pertaining to 1869-70 being thrown forward to 1870-71, owing to the late arrival of the last English mail, and to a new loan to be raised this year, the particulars of which I shall explain presently.

There is an increase of £117,606 for forests, which is almost met by the corresponding increase of revenue. Also there is, as already stated, an increase of £164,910 in opium, owing to extension of cultivation, and of £27,944 in excise for the purchase of opium for home consumption: these items also tend directly to increase of revenue. Similar remarks apply to the increase of £103,299 in salt, attributable chiefly to the arrangements for the manufacture of alimentary salt at the Sambhur lake in Rajpootana and in various parts of North-West Provinces and of Oude, all which measures are connected with fiscal improvement.

The increase of £178,698 in law and justice is due chiefly to the transfer of discount from stamps, the revenue from which is now to be credited as law and justice receipts, and to the charges for the service of processes, which with the corresponding receipts are now entered in the imperial accounts.

The increase of £66,498 in education will not be regretted.

The increase, £126,681, in superannuation allowances is due to the reductions in the police (which involve gratuity payments) and to the anticipated operation of the rule for the compulsory retirement of public servants at the age of 55 years.

There are small increases under several civil departments, such as land revenue, ecclesiastical, medical services. These are inevitable, as they are brought about by the progressive scale of salaries so frequently allowed of late. In recent years it has been thought more economical to sanction gradual progress towards a maximum than to allow the maximum at once. Of course, this practice, however good in itself, does at first cause the expenditure to rise slightly from one year to another. The increase in law and justice arises partly from a transfer of charge from the head of stamps, which department shows a corresponding decrease.

An increase will be observed of £56,181 for the Electric Telegraph department, not counterbalanced by any increase of receipts from this source. This arises chiefly from stores not having been sent out from England during the current year, so that an extra supply must be paid for in 1870-71.

The increase of £275,268 in railway charges relates chiefly to interest, and is due to more capital being raised in England for the prosecution of the works.

The increases of all kinds amount to £1,496,219 or 1½ million, apparently a large sum. But the above analysis shows that £678,964, the aggregate of the increase under forests, excise, assessed taxes, salt, opium, and railways, is absolutely necessary to be laid out in order to bring in a more than corresponding return of revenue. Again, £452,894, the aggregate of the increase, under interest, telegraph, and superannuation allowances, is inevitable, and under existing rules is not preventible by any action we could take. Thus the sum of £1,131,858, or nearly three-fourths of the total increase, is demonstrably indispensable. To this category the increase for education forms, of course, a special exception.

On the other hand, among the decreases of expenditure, there is the item of £129,633 under interest on service and other accounts; this arises from cessation of payments on the Police Superannuation and Medical funds and to the Presidency Banks for temporary advances.

There is a decrease of £120,936 in the Police department, of which however, a part is owing to the reduction of pay from gross to nett upon the abolition of the Superannuation fund, the rest being due to reduction of establishments. The decrease of £481,009 in the Marine department is mainly owing to the large adjustment in 1869-70 of irrecoverable advances. Here also is included a sum of £70,000 as the contribution of the Government of India towards the maintenance of naval squadron to be kept up by the Admiralty in the Indian seas as already explained.

In the army charges, there is an important reduction of £731,551, or ¾ million: the total being lowered from £16,476,892 to £15,745,341; this is partly nominal, the expenditure in England in 1869-70 having been, in some respects, abnormal. But about two-thirds are real, brought about chiefly by the reductions in the general staff in India, and in the European cavalry and infantry, as sanctioned by Her Majesty's Government after some correspondence with the Government of India. We have been only able to take a very small decrease on account of the reductions in the artillery and the native army, regarding which the recommendations of the Government of India are under the consideration of Her Majesty's Government in England. After setting off the diminished recoveries which we expect, the net estimated saving in the army is £554,016, or ½ a million, the net expenditure for the army being estimated at £15,009,116, or just 15 millions, a lower sum than has been paid in any year since 1863-64.

The grant for public works ordinary exhibits a reduction of £1,041,995, or more than a million; the amount for 1870-71 being £3,998,400 against £5,040,395 in 1869-70 and £5,834,160 in 1868-69. Thus in the course of a year, we have lowered our grant by £1,835,760 or more than 1¾ millions, or 31½ per cent. on a total of about six millions. The necessity for such reduction, which must of course retard the completion of many useful works, is much to be regretted. But financial exigency is imperative.

I should add that out of the above grant of four millions, £658,955 or more than ½ million represents the expenditure on the new barracks for the European troops.

The total of these decreases amounts to £2,883,669, or nearly 3 millions. This for the most represents real reductions of establishment or of works; and by it may be measured, to some extent, the efforts made by the Government of India to meet the financial exigency of the time.

The Council—remembering that retrenchments made on paper have sometimes failed to be carried out, and that reductions in estimate are sometimes found to be not realized in actual accounts—may ask me how I can affirm that the above large amount of reduction will really be effected? To this I should answer that the largest part of the reduction, that relating to public works, is so far certain in that the disbursements depend solely upon the grants. No more than what has been granted will be disbursed, and the orders in detail regarding the grants have been sent already to the several Local Governments. So with the army reductions; those which I have allowed for have actually been sanctioned by the Secretary of State, and the orders have gone to the proper authorities: some have even been carried out,—for instance two cavalry regiments have actually embarked for England. Some further reductions are almost certain, but we have ventured to allow for them only the sum of £70,000. So with the interest reduction, the charges in question have actually ceased. Again, as regards the police reduction, a part of it is quite certain, nothing more being needed than orders to the audit department; and to the rest of that reduction the Local Governments have actually signified their agreement.

The increases being balanced against decreases, the result is an expenditure of £52,164,315, or 52½ millions, against £53,568,076, or more than 53½ millions of the preceding year, with a net reduction of £1,403,761, or nearly 1½ million of expenditure.

In framing the estimate I have not forgotten that there are certain pecuniary claims on the part of His Highness the Náwab Názim of Bengal, still pending. I cannot at all foresee whether they will be found sustainable. We have decided that we are not justified in making any budget provision in this year on this account.

After this analysis of the receipts and expenditure of the current year now commencing, I must ask the Council to revert to the heading of assessed taxes which I reserved for separate consideration. We have taken for this the sum of £2,180,000 or nearly 2¼ millions sterling. The additional rate of one per cent., levied by Act XXIII of 1869, in order to bring the one per cent., rate up to 2 per cent., expired on the 31st of March. As the law stands then at this moment, the one per cent., is all that is leviable. According to the experience of the year just over, 1869-70, the yield of one per cent., would amount to £700,000. Now, if we were to take that amount only instead of the £2,180,000 now taken, there would be a difference less of receipts to the extent of £1,480,000, or 1½ million, and this difference would cause a deficit on income below ordinary expenditure of £1,316,560, or 1⅓ million. As the Council so well knows, we could not at this time appear before the public with a deficit in our budget. At least we could not adopt such an alternative, while any legitimate or reasonable resource remained to us.

My exposition of the estimate of the receipts will have proved to the Council that the revenues generally are flourishing, though not quite so prosperous as they sometimes are. But in one important item, opium, there is a serious falling off, mainly owing to events and circumstances in China.

I have shown to-day what large reductions of expenditure have been effected, always with hard effort, and sometimes with much sacrifice. Then I have shown how inevitable are most of the increases of expenditure. Still after reckoning the sum of these as a set-off, the net result is a decrease on the whole of nearly 1½ million (£1,403,761) of expenditure. I by no means intend to imply that reduction has reached its final limits; we shall continue to strive for further reduction more and more. But it is impossible to say at what time or on what date additional reductions may take effect. Indeed the incessant demands made on the treasury for countless objects of reform and improvement are too well known to the Council to require recapitulation here. Meanwhile we must take the receipts and expenditure as they are expected to

stand. And with a deficit of $1\frac{1}{3}$ million distinctly apparent, some recourse to additional taxation, some resort to means of enhancing income, becomes altogether unavoidable. Considering the actual deficits which have occurred in past years, and the circumstance that the year just over is expected to close with a substantial deficit, instead of the equilibrium that was expected, and this too despite all the exertions that have been put forth, we regard it as essential to the due administration of the finances and to the maintaining of the financial credit of the country, that yet further exertions should be made. Moreover, this is, if possible, even more needful than ever, since, as shown in my last financial statement, the public credit is to be pledged for the construction of extraordinary public works of a character remunerative to the State and beneficial to the people.

We are, therefore, compelled to propose, however reluctantly, to raise the income tax to 6 pies in the rupee or $3\frac{1}{8}$ per cent., and to apply to this Council to vote us the power of thus covering, by additional taxation, the deficit which must otherwise be presented.

As explained in my last financial statement, there are great difficulties in immediately adding to our resources by any other means than direct taxation. If then the revenues are to be immediately enhanced, this can only be effected by the help of the income tax.

Such then is the proposal which I have, on behalf of the Government of India, to make to this Council, together with a request for leave to introduce a Bill for the imposition of an income tax, at the rate of six pies in the rupee.

I need not repeat the arguments used in my last financial statement regarding the imposition of an income tax in India. It is with regret and reluctance that we bend to the necessity of raising the rate from 1 to $3\frac{1}{8}$ per cent. within so brief a period. But the recurrence of deficit at this time cannot otherwise be prevented.

I have stated the rate at $3\frac{1}{8}$ per cent. In England, as the Council knows, there is no percentage rate adopted for this purpose; the duty being levied at so many pence in the pound sterling. We have determined to adopt, as in England, a poundage in place of a percentage rate. Following that principle, I have to propose that the duty be for the future taken at so many pies in the rupee: two pies would be assumed as the approximate equivalent of one per cent., four pies of two per cent., and so on. I should add that this mode of rating the duty will be somewhat (though very slightly) in favor of the revenue.

But if the rate is to be thus raised, then the principle of rough assessment by classes in the schedule which regulates the existing tax, can no longer be adhered to. A system which may have worked sufficiently well while the rate of duty was low (that is, one per cent.) will no longer work satisfactorily when the rate becomes higher. When people come to be assessed to 6 pies in the rupee income tax, they will assuredly demand a more precise mode of assessment than that which now prevails. The tax-payer will require that the assessment be made upon some fair estimate of his particular income, and will not be content to be assessed upon an average derived from the maximum and minimum incomes of a class. Now, if anything like an assessment on estimated income of each individual tax-payer is to be attempted, returns of income must be called for from the tax-payers. Or even if with the lower classes of income the Collector may be able to dispense with the returns, he must clearly have the power of calling for such returns in all cases of more considerable income, and with the higher classes of income he should be obliged to call for such returns. The new Bill, then, which I have to lay on the table provides for the assimilation of the procedure to the more regular methods of assessing income tax: care having been taken to render it as simple and easy as possible, consistently with the important object in

view. If the Council shall grant me leave to introduce the Bill, I shall have further opportunity of explaining its provisions.

Having thus explained the principle of the tax, I must advert to the method by which the estimate of its probable yield has been framed. As the Council will have observed, the amount is taken at £2,180,000, of which £2,100,000 is assumed at the known rate of £700,000 for each one per cent., and £80,000 for the gain by the substitution of 6 pies in the rupee for three per cent. I say known rate, inasmuch as the regular estimate of the one and a half per cent., income tax of 1869-70, based on data of eleven months' actuals, gives £1,051,600, which again gives £700,000 for one per cent. This seems a sure foundation to proceed upon, especially as it is known that in 1869-70 the tax was exposed to disadvantages which will not recur. Some portions of the tax collected in the first month had to be credited to the preceding year; the extra one per cent., imposed in the middle of the year, could not be fully realized at first; some arrears are indeed known to be outstanding. This consideration justifies our expecting more than £700,000 for one per cent., and our assuming £700,000 for each one per cent.; though otherwise it might be apprehended that each ascending step in the percentage would yield somewhat less and less. The estimates of the local Governments embodying what they intend to demand and collect, framed for a 1½ per cent. tax, amount in the aggregate to £1,103,740, which at three per cent., would yield £2,287,480, which is more than what we have ventured to take. Then we have compared the yield of the first income tax of 1860. The only year in which that tax was fully collected was 1861-62, when it produced £2,054,696, or just over two millions at four per cent., on incomes down to Rs. 500 (£50) and at two per cent., on incomes between Rs. 500 and Rs. 200 (£20). What portion of this belonged to the division between Rs. 500 and 200, I cannot state; but it must have been small. On the whole it may be said that we now expect to get from a three per cent. tax rather more than what we got from a four per cent. tax ten years ago, showing an expected improvement of 25 per cent., and more. This seems a reasonable expectation, when it is considered not only that the income of the country has greatly increased within the ten years, but also that our administration of these kinds of taxes has improved. As a proof of the improved administration, I may observe that in 1864-65 there was a three per cent. income tax like the one now proposed. It yielded £1,300,000, which gave £433,000 for each one per cent. But then the assessments made at the outset had been continued without alteration from year to year, and the administration was less strict than it now is; though it is still far from being as strict as it might be. But we have seen that in 1869-70 one per cent. yields £700,000 for one per cent., showing an improvement of 61·7 per cent. over 1864-65.

As to the duration of the new income tax, I can make no promise whatever. It is our earnest hope that the tax may not last beyond the current year 1870-71, at its present rate. But the realization of any such hope must be entirely dependent on circumstances.

Such then is the budget for 1870-71, the estimate of receipts amounting to £52,327,755 or 52⅓ millions, and of ordinary expenditure to £52,164,315 or 52¼ millions, leaving a small surplus of £163,440, a balance which hardly amounts to more than an equilibrium. We bear in mind that the above estimated surplus is very small; smaller than we should wish it to be; smaller indeed than it ought to be. But then what difficulties, what sacrifices we have had to undergo, in order to make it even the little that it is! The Secretary of State has enjoined us to provide a substantial surplus if we possibly can. His Grace, commenting on my last financial statement, wrote thus:—"In previous financial despatches to the Government of India, it has been stated that your estimates should be so framed as to show a probable surplus of from half a million to a million sterling; in that opinion I concur* * * I have already called your attention to army charges* * * and I shall hope to find that you have been able to effect reduction of expenditure also in some other branches of adminis-

tration. Unless this can be done, it is clear that it will be necessary to devise some means of increasing the annual income, or otherwise a failure in the full estimated receipt from opium, the loss of any portion of revenue from unfavorable seasons, or any extraordinary military charges, would certainly convert the estimated surplus into a large deficit."

My exposition to-day will have shown how hard we have striven to act up to these instructions. We have reduced the army charges and other expenditure. We have devised means of increasing the annual income. But we have not yet been able to provide a surplus of half a million in the estimate. To effect this, we must have proposed a greater reduction of expenditure than what we can surely reckon on effecting within the year; or else we must have proposed additional taxation even beyond the proposals I am announcing to-day; and the difficulty of doing this is manifest. But though we are unable to provide the surplus to-day, the necessity of such provision within the earliest practicable time is constantly present to our consideration. Until this is fully effectually provided, I shall not be able to affirm that our finance is in a satisfactory condition. As yet I can only express my hope that it will be found to be improving.

Besides the ordinary expenditure, we are prepared for an expenditure of £3,062,300, or over 3 millions, on public works extraordinary, to be provided for by loan, of which £1,732,500 or $1\frac{3}{4}$ millions are for irrigation works, and £1,229,800 or $1\frac{1}{4}$ millions for State railways. The irrigation works relate to projects in Bengal, in Madras, in Bombay, in the North-West Provinces, in the Punjab, in Oude, and in the Central Provinces.

The principle of constructing some portion of the railways in India by direct State agency instead of through companies, has been further affirmed during the year by the Secretary of State. The lines on which the above expenditure is to be incurred, are the Lahore and Peshawur Railway, the railway between Delhi and Jyepore passing through the salt-producing districts of Rajpootana. Within the year it has been decided that the Bombay special funds works shall no longer be classed as extraordinary, but shall be included in the category of ordinary works: they are, therefore, not included in the above description. I may here note that the purchase of the property of the Elphinstone Land Company will not form any charge to the State.

I may here add that negotiations are in progress with the Maharaja Holkar, whereby His Highness will provide funds at $4\frac{1}{2}$ per cent. interest for the construction of a railway from Malwa to join the trunk line of the Great Indian Peninsula Railway.

A desire has been often expressed that an audited account should be promulgated annually of the sums raised for, and spent on, public works extraordinary. Such an account is now being prepared, and is to be kept up from year to year. We have decided to commence the account from 1869-70, being the year when the classes of works to be reckoned as extraordinary were for the first time defined, and when the raising and the expending of money for those purposes were regulated on that principle.

I have now to advert to the loan arrangements of the year 1870-71.

It will be recollected that in my last financial statement I announced a series of loans aggregating five millions, of which one million consisted of renewal of old debt, $3\frac{1}{2}$ millions of loans for public works extraordinary, and $\frac{1}{2}$ a million to recoup the cash balances for advances made to municipalities. The renewal of one million has been effected within the just expired year. Of the $3\frac{1}{2}$ millions for public works extraordinary, 2 were to be raised in India and $1\frac{1}{2}$ in England. The $\frac{1}{2}$ million has been raised in England, instead of being raised, as was first intended, in India.

In my last financial statement, however, I mentioned that the cash balances are not even yet restored to their due proportions, and I added that "if, as

the year proceeds, the accounts shall be unfavorable, some additional temporary resource will have to be provided." Within the year, the Government of India has accepted an offer of the Maharaja of Puttiala to invest £400,000 in our public securities. This having now been treated as permanent debt, we have decided to consider it as having been raised for public works extraordinary.

This sum, added to the sums raised on account of the three millions and a half loan which were slightly in excess of that amount, brings up the total to upwards of four millions.

Out of the four millions raised as above for public works extraordinary, and held at the credit of this branch of the public works department, £2,616,743, or more than 2½ millions, are being spent in the year, leaving £1,383,257, or, nearly 1½ million, balance in hand due by the loan department to the public works, and to be carried on to credit in the State account of the works.

So much for the year 1869-70; then for the year 1870-71, the proposed arrangement is as follows.

As I have already explained to-day, the proposed expenditure during the year on public works extraordinary amounts to £3,062,300, or just three millions to be provided for by loan.

The Secretary of State has intimated his intention of raising two millions in England, leaving us to borrow in India such sums as may be found necessary to carry on the works on the scale intended. But, considering that we have as shown above, a balance in hand of loan money to the sum of 1⅓ millions from 1869-70, we are unwilling to borrow if we can help it. And in the present state of our cash balances, there is no apparent necessity for bringing out any loan in India at all. It is not then our intention to raise any funds by loan until the autumn at least. By that time, the prospects of the year will be more clear, and our position in respect to ways and means can be reviewed, and a further decision as to the necessity or otherwise of raising any loan can be arrived at. But it is our hope (as at present informed) to conduct the finance of the year without further loan.

I should here add that in December last, we decided that the holders of the 5 per cent. public works loan of 1855, amounting to two millions, which fell due for repayment on the 31st March, should have the option of either receiving payment in cash, or of accepting fresh stock of the four and a half per cent. loan. The returns are not quite made up, but about ⅞ of the stock has been or is being tendered for conversion; so that it may be said that our terms have been generally accepted. This indeed is only what might have been anticipated, inasmuch as for some time past the 4½ per cent. stock has been quoted at or above 2 per cent. premium.

Such being the provision made for the ways and means of the year, I have to explain the returns of the cash balances. In my statement of last year I explained what a variety of large items, over and above the revenues and expenditure proper of the Government, contributes to make up this great account. It has been found, however, that the old form of statement was in some respects obscure, and an improved form has been devised, as the Council will see, according to which the figures are exhibited for the years 1868-69, 1869-70 and 1870-71. As the returns received from England often affect those obtained in India, both categories have been combined in this statement. I shall just glance at the main features of the statement for 1870-71, so as to make the technical designations intelligible. The headings of ordinary income, of ordinary and of extraordinary expenditure, are taken from the budget of the year as to-day presented. The heading of deposits and advances comprises the finances of the local funds, the funds of the civil services, the judicial deposit branch, the advances for local works and for a variety of purposes. The heads of local remittances and inter-provincial and inter-departmental transactions represent the unadjusted expenditure of India, and are interesting items. The remittance account between England and India comprises a large

amount of civil service pensions, and a variety of petty advances in the military branch. There are also a good many unadjusted items under this head. The bills of exchange represent the amount remitted from India annually to meet the expenditure in England. The railway capital heading means the amount raised in England for the construction of railways in India. Here it may be observed that year by year we are spending more in India than we raise in England; this arises from the fact that in previous years we spent less in India than we received in England, and that we have now to make up the difference. The last item, namely, "borrowed," must be taken together with the item of "debt paid." This year we are to borrow 5¾ millions (£5,808,770) but then we are to pay off old debt of 2¼ millions (£2,220,470), which leaves £1,830,000 for the Elphinstone property at Bombay and £1,758,300 or nearly 2 millions new loan in England. In all £3,588,300 or 3½ millions will be added to our debt.

I must now advert to the amount of the cash balances. According to my last statement we hoped to commence the year just closed, 1869-70, with a cash balance of £ 11,917,473, or close on 12 millions, but we really did commence it with a balance of only £10,175,804, or less than 10⅕ millions. In case this discrepancy be attributed to some fault in the Account department, I should, in justice to that department, explain that such is not the case; for that part of the statement which depended on the Account department turned out correct enough; the discrepancy occurred in that part of the estimate for which the Government of India is responsible. The difference indeed arose solely from the income of the year 1868-69 being less, and the expenditure more, than was anticipated. The causes I have already explained to-day in the earlier part of this exposition. Again, in my last statement the cash balance at the close of the year 1869-70, was estimated at £11,627,310, or 11½ millions. It is now expected to amount to £13,644,859, or more than 13½ millions. The Council will naturally ask, how it is that, notwithstanding the financial troubles of the year, we end with more money in the treasury than was expected? The answer is, that out of the 3½ millions borrowed for public works extraordinary during the year, we have still one million in hand, and that there was the Puttiala loan besides to the amount of £400,000. Also the accident of the first English mail of last month, March, not having reached Calcutta till just after the close of that month, has caused a quarter of a million of bills and drafts, which were expected to be paid in March, that is in 1869-70, to fall into the following year, 1870-71. This too partly accounts for the difference observable in the cash statement between bills drawn and bills paid. The last-named sum of the cash balance is still, however, to some extent only an estimate which may be disturbed by variations in items on either side of an account, which, both sides taken together, amounts in all to 168 millions. This estimate then of cash balances is nothing more than the balancing entry at the end of a really vast account. It has however been further checked by the actual assets in the various treasuries in India at the latest dates. On the 31st January last, there were actually £11,839,097, or nearly 12 millions in hand; on the 28th February (the latest month), there were £12,692,129, or over 12½ millions. Telegraphic estimates received from the several local Accountants General so recently as yesterday, make the actual cash balances on the 31st March £13,500,000. These estimates being framed with a knowledge of the actual balances at the presidency towns and with recent information as to the state of the balances at the more important treasuries in the interior, are not likely to be far wrong. The result—thus derived from opposite and independent data—corresponds very nearly with the amount (£13,644,859) worked out from our estimate and gives me considerable confidence in its general accuracy. The estimate must be exhibited in this manner, under our existing system, although it is exposed to so many chances. But I have now endeavoured to narrow the uncertainty by the comparison with the actual assets at the commencement of the eleventh month of the year, and at even later dates, which leaves a margin of one month only, or even less than one month, for uncertainty.

Commencing then the current year 1870-71 with a cash balance of 13½ millions as above seen, we estimate the receipts of our general treasury, including revenues, deposits, recoveries, loans, and the like at £84,265,466, or 84¼ millions on the one side: and the disbursements, including expenditure, ordinary and extraordinary, payments on account of debt, of Secretary of State's bills and the like at £73,699,023, or 73⅔ millions on the other side, leaving a balance of £10,569,443, or 10½ millions, as the cash balance at the close of the year. It may be here asked why we expect the cash balances to be less by three millions this time twelve month than they are now. The answer is that we are to spend one million on public works extraordinary more than we borrow; that we are to advance half a million for the construction of railways in India more than we receive on that account in England; that the remittance account shows an adverse balance; that in the deposit and advance account the payments are slightly to exceed the receipts. These several items fully account for the difference.

Having now completed my exposition of the finances, I shall, before concluding, mention that the subject of the financial relations between the Supreme Government and the several Local Governments is still under the consideration of the Government of India. I have of course formed and recorded my own opinion on the whole subject. But it is really not in my power to say anything regarding the matter on the present occasion, as I cannot tell what decision will be arrived at, or by what time, if formed, it could be carried out.

I may here add that some additional portion of the cash reserve of the Paper Currency department will probably be invested in Government securities. The Council may remember that in my last financial statement, I mentioned that the note circulation had risen to an amount above ten millions; it has since then risen further at one time to a sum between 11⅓ and 11½ millions, though of course there are fluctuations from time to time. The gradual and progressive increase in the circulation has been held to justify our enhancing a portion of the reserve which is held in Government securities. The amount thus to be held in securities is limited by law to four millions. We propose to extend that limitation to six millions, and for this we have the express sanction of the Secretary of State. I have introduced a Bill for this purpose into this Council. The operation if authorized would be cautiously tentative, and some considerable time may elapse before the limit is approached.

It is a source of much regret to me that we have not yet been able to promulgate the rules, long since prepared, for the further development of Savings Banks in the interior of the country. But it has been necessary to consult many local authorities, and some delay has been unavoidable. The matter is however receiving attention.

As the Council probably knows, no marked result has as yet been produced by the Notification of November 1868, whereby it was announced that the sovereign would be taken at the Government treasuries as an equivalent for ten rupees four annas, instead of ten rupees as before. The total number of sovereigns received in the Calcutta Treasury alone since that date exceeds 150,000. The importation of gold into India from November 1868 to January 1870 amounted to 7 millions sterling against 6 millions of the corresponding previous period.

In my last financial statement, allusion was made to the satisfactory condition of our public credit as proved by the prices of the Government stocks of all denominations. This favorable indication has again lasted throughout the year 1869-70, and this notwithstanding the prospect of the revenues turning out less, and the public expenditure more, than was estimated for. During this year the premia on Government 5 per cent. stock reached 9½ per cent., which rate was maintained through the months of June and July 1869; at the same period the premia on 5½ per cent. stock exceeded 14 per cent., the price of 4 per cents. at that time ranged between 94 and 95, a rate that has since been steadily maintained. The gradual decline since 1868 in the value of 5 and 5½

per cent. stocks may of course be attributed to the diminution of the period for which the loans at those rates have currency. The loan of two millions bearing four per cent. interest, which was raised in India in April, the first month of the year, was subscribed on favorable terms, that is to say, at the average rate of 90 $\frac{3}{16}$ for every hundred rupees; the result being that the money was obtained at just over 4½ per cent. Subscriptions were invited by tenders, that is by open competition. Though the amount required was not more than two millions, yet the aggregate of tenders came to upwards of 5½ millions, and the number of persons who made tenders came to 611. Of the amount of tenders accepted, about one-fourth belonged to Natives of India; again out of 246 parties whose tenders were successful, 121 were Natives.

Such then is the budget for 1870-71. The main points in my exposition have been—

that, for 1868-69, the deficit of income as compared with the ordinary expenditure, originally estimated at one million, has, from various causes, swollen to 2¾ millions;

that, for 1869-70, instead of the equilibrium expected to be maintained between income and ordinary expenditure, there will be a deficit;

that, nevertheless, this deficit, which at one time threatened to be great, has been much reduced by additional taxation and by retrenchment of expenditure;

that from this additional taxation and this retrenchment of expenditure, the total gain to the finances within the year has amounted to 1½ millions;

that, for 1870-71, there is estimated a small surplus of income over ordinary expenditure;

that this estimate is arrived at after doubling the income tax, and reducing expenditure in the army and on the public works by 1¾ million;

that after balancing increases against decreases of all kinds, there is still a nett reduction of 1½ million on the total expenditure of all descriptions;

that, in 1870-71, there are to be two millions of new taxation as compared with 1868-69, and three quarters of a million as compared with 1869-70; which taxation, however, for the most part, falls on the middle and upper classes, and but little on the poorer classes of the Natives of India;

that the expenditure on public works ordinary which stood at 6¼th millions in 1868-69, has been reduced to 5 millions in 1869-70, and to 4 millions for 1870-71;

that, besides the ordinary expenditure, there has been an extraordinary expenditure on reproductive public works, to be provided for by loan, in 1868-69 of 1¾ millions, and in 1869-70 of 2½ millions, and that in 1870-71 there is proposed to be an expenditure of 3 millions;

that while the expenditure on public works ordinary has been falling, the expenditure on public works extraordinary has been proportionably rising;

that for the public works extraordinary, in 1869-70, there were borrowed 4 millions, out of which 2½ millions have been actually expended in the year, leaving 1½ million in hand;

that for the carrying on of public works extraordinary in 1870-71, at an expenditure of 3 millions, there are 2 millions to be raised in England, and that no new loan is to be raised in India at present; save the ¼ of a million to be advanced by the Mahárájá Holkar for State railways.

that the object of our financial arrangements at present is to surmount the difficulties of the time, without adding any thing to the national debt for ordinary expenditure;

that we are striving to adhere strictly to the principle of accounting separately for sums borrowed for extraordinary and reproductive public works.

In concluding my exposition last year, I spoke of growing commerce and of expanding income. To-day, unfortunately, I have had to speak of trade depressed and of income diminished. But last year, I spoke also of an ordinary expenditure held in control; of the application of State capital to material improvement; of the resources furnished by public credit. And to-day, fortunately, I have been able again to speak of these. Last year the burden of my exposition was the existence of deficit. My hope then was that the deficit would be put an end to, but to-day I have had to acknowledge that the evil still exists, despite our efforts for its extinction. Once more, however, we have endeavoured to provide for at least an equilibrium, and even for a surplus. It remains to be seen whether this will be accomplished; but at all events no exertion will be spared for its accomplishment. And although great financial difficulties have occurred, still the general condition of the people, and the continued progress of the country, encourage us to hope that those difficulties, already so strenuously encountered, will be ultimately overcome."

His Excellency the COMMANDER-IN-CHIEF,—"MY LORD, the time being very short which is to elapse before I quit India, I trust Your Excellency in Council will excuse me for offering a few remarks to-day, instead of waiting for the discussion on my hon'ble friend's projects, which will take place at a date prohibiting my presence with regard to my engagements.

"In the first place, I would venture to say that the proposal to raise the income-tax has, under the special circumstances which have been stated, my full support. I have always been opposed to a high income-tax in India, and I am opposed to it still, and I have been engaged in many a struggle against such a tax for this country when reasons could not be assigned sufficient to satisfy my judgment. I believe that a sound policy, under ordinary circumstances, demands that an income-tax should not exceed one per cent. in India, and that a higher rate should be reserved as the resource for extraordinary emergencies.

"It must, I think, be admitted, with regard to what was published under the authority of Government last year, that although it may be inappropriate to apply the word 'crisis' to our difficulties of the autumn, it is certainly accurate to say that an extraordinary emergency had arisen. Unfortunately, as so clearly shown by my hon'ble friend, we are still labouring under the difficulties which may thus be called extraordinary, the inference being that the Government is justified in having recourse to what, I for one, must characterise as extraordinary.

"In support of this position I need hardly remind the Council that, whatever the good-will of the departments of administration, the financial effect of reduction, even if as large as described by my hon'ble friend, stands, as he has so forcibly impressed on the Council, in need of other assistance. In short, it is to the development of resources, as well as to ministerial reduction, that we must look for relief of an effective kind. Perhaps, however, with my views about an income-tax, I may express the hope that, at no great distance of time, other financial arrangements may lead to a reduced income-tax. I may give utterance to the belief that the Budget, now produced by my hon'ble friend, is one of transition; a Budget which, by its trenchant, but as I hope temporary, dealing with the income-tax is to afford the time which is required for the elaboration of other plans—plans calculated to add to the responsibility of local administration, to add to its independence with a corresponding relief of the imperial revenues. In support of this view I may mention that the Income Tax Bill is framed so as to affect but one year only, and that it will expire on the 31st March 1871.

"I now pass on, from the general question of the policy of taxation announced by my hon'ble friend, to a subject with which I am more immediately connected.

"It is apparent to the Council from the figures laid before it, that certain credit is taken for military reductions, which either have been ordered, or which are expected to be ordered, in the course of the current financial year. The actual nett financial result has been stated at half a million of decreased expenditure. This result might have been larger but for circumstances beyond our control. Rather more than a year ago we received a very peremptory order from the Secretary of State to revise our military expenditure with the view, if possible, of reducing it by a million and a half of money. The challenge was fairly accepted by the Government, and after prolonged and careful consultation, comprehensive schemes were sent to England, which, if carried into execution, would not finally have fallen far short of a million in their economical results. These schemes affected the British Cavalry and Infantry in India, the British Artillery and the three Native Armies. It was believed that these schemes had overcome the practical difficulty of all military reductions, namely, the combination of economy with the maintenance of existing strength where it was really wanted, the insurance of a considerable saving of money, without in any manner sacrificing military efficiency or political security. The strength of the British Forces was to be maintained at the same number as that comprehended in the existing establishment, the staffs, both of the Army and of the Administration, were to be clipped, while the Native Forces were to be reduced in the provinces where, with the advance of civilization and in a peace which has now lasted for three-quarters of a century, the Government is able to dispense with a large part of its Army.

"This opinion, with regard to Madras, is not only that of this Government, but we learnt from the Governor of Madras in Council two years ago, that he considered his military establishment too large: this opinion was uttered emphatically, and, to the best of my recollection, without solicitation from elsewhere.

"My testimony may not be worth much, but when appealed to for an opinion as Commander-in-Chief of the Bombay Army about the year 1864, I admitted that that Army was capable of reduction with regard to the wants of the peaceful provinces it guards. At the same time some regiments were employed in guarding jails, that is, performing the duty of policemen.

"I now understand that Madras is willing to do something of the same sort with her soldiers. But I believe I am not wrong when I assert that the cost of a military sepoy is actually more than double that of a police sepoy, this difference of cost being produced by the larger number of officers connected with the former, the more expensive armament and clothing and so on.

"Now it is clear that, if the expensive military sepoys are not wanted for other purposes, it is an extravagance to keep them up for civil ones, which would be as well, some say better, performed by the inexpensive policeman.

"I have often heard it asserted,—I am not sure that I have not myself made use of the argument in former times—that it may be well to keep up a military reserve beyond immediate actual wants, and to employ this reserve on such duties. I am led to believe, now, that such an argument is hardly defensible, the more especially since our modern means of movement cause the State to hold at its disposal a military reserve not previously existing, namely, in the power for rapid combination and concentration of the Forces from almost any part of the Empire.

"I believe that my hon'ble friend the Lieutenant Governor of Bengal has strong opinions on this matter, it being one of his recommendations, for an important part of the territory subject to him, to substitute military policemen for soldiers, on the ground of economy first, and, with regard to the special duties required, of efficiency also. I am not prepared to say that I entirely go along with my hon'ble friend, as I cannot hide from myself that the effect of military demonstration on the mind of a barbarous and uncivilized people is not without considerable political advantages, even if the soldiers be kept

in a state of idleness as compared with the activity of policemen in discharge of duties. I am not prepared to admit that any duties of a military nature, which may be done by military policemen, may not be at least equally well done by the regimental sepoys. If there be failing with the latter, either as regards efficiency or mobility, this failing of efficiency or mobility is not really to be attributed to a particular organization, but to those who direct forces, whatever may be their denominations. But this I do say, that that opinion is right in principle which asserts that a given duty, if it can be done by economical means, should be so performed, and that we therefore should shut out from our consideration all proposals having in view more expensive means of action for the avowed purpose of cherishing ancient establishments.

"In this Presidency it may be said, without fear of contradiction, that the Government of India has long been superior to any such considerations, the Army having been treated and considered solely with a view to its public uses only.

"Accordingly, when reviewing the Forces last year, when considering our wide frontiers, and the extremely dangerous character of a large portion of them, the necessity of occasional concentration for the prosecution of a campaign almost at a moment's notice, we came to the conclusion that we must maintain the number of British and Native Troops in Upper India as an absolute military and political necessity, although we might do something, by the reduction of some corps with their officers and the manipulation of the remainder, towards the reduction of expense, and also to show that the Bengal Army would not escape its share of the general discomfort following on a large measure of reduction.

"I would ask the attention of the Council to consider the enormous area guarded by the Bengal Army, stretching as it does from Peshâwar in the West, over twenty-five degrees of longitude, to Debrugarh in the East; I would invite you to consider the object of an Army posted in the Panjâb, which not only looks to the peace of the frontiers and of the province, but is the guarantee of our foreign relations. I would ask you to recollect the duty of the Government of India as a paramount power to insist on peace being kept by the numerous feudatories subject to her.

"In a speech which I lately read, of Mr. Grant Duff's, I observed that he could find no proper illustration of the areas and distances in India but the map of the whole of Europe excluding Russia,—in point of fact the hon'ble gentleman was referring to arrangements and distances in this our Presidency of Bengal only. In an Empire of this magnitude it is interesting occasionally to scan the forces holding the possession. I think their slender numbers, when they come to be investigated, may fairly excite the surprise of the civilized world, if those numbers are compared with the duties performed, and the absolute security provided for the vast provinces and populations and outlying dependencies of this Empire. I invite the attention of the Council to a return I hold in my hand furnished by the Military Department at my request.

Return of Nominal Establishment and of actual Strength of Troops in India, 29th March 1870, according to latest Returns received in Military Department.

	Nominal establishment.	Actual Strength.
British Forces in India	61,634	55,333
Bengal Native Army (including Panjâb Frontier Force) .	63,131	60,900
Madras Native Army (including 4,720 serving in Bengal, China and Straits)	32,431	31,202
Bombay Native Army	26,880	25,178
	184,076	172,613

NOTE.—The establishment of British Troops has been recently altered to some extent, but details of future establishment are not exactly known.

The establishments given do not include 7,086 officers, including those in civil and miscellaneous employments.

The nominal establishment includes certain Corps under the Foreign Department in Râjputâna. They are not included in the column of "Actual Strength of Troops under this Department."

Owing to the overland relief being in progress the actual strength of British Troops is lower than it would otherwise be.

"Well, my Lord, from these slender numbers we proposed to reduce ten thousand Native troops on the understanding that they would be taken from the Provinces where they are admittedly not wanted, but that military strength is to be carefully preserved where it is wanted.

"As a Commander-in-Chief about to hand over my not inconsiderable responsibilities to a successor, I can only say that I dare not recommend a reduction on any other principle. If we reduce our troops to a minimum, we must have them in places where they are really wanted and where they are quickly available, and we must pay much attention to the military character of the tribe or population from which our Native regiments are recruited.

"I am sorry to say we have not as yet been able to come to an agreement with the Secretary of State on this matter. I venture to think his advisers have not appreciated the value of the principle I have stated with regard to the slender general figure of our modern military resources. Agreed as we are, both in England and in India, that a reduction is proper, I trust this Government will be permitted to give effect to it in that manner alone which appears to be safe and sound. Otherwise there should be no reduction.

"Financially, this becomes the more important when it is recollected that the troops in Southern India are much more expensive than those in this Presidency.

"So far for the general question of distribution and reduction of troops.

"With reference to our European Forces, according to the figures I have already read, it must I think be clear to the meanest apprehension that we have reached the absolute minimum. I believe that, by means of certain changes which have been laid before the Home Government, these Forces may be actually rendered more efficient than they now are, while their cost is considerably reduced. Our proposals are before Her Majesty's Government, who to a certain extent have moved in the directions indicated by us with regard to the Infantry, although, as respects the Cavalry and Artillery, we are as yet unacquainted with the conclusions formed at home. The number of infantry-corps has been reduced, but the number of infantry-soldiers remains as heretofore.

"My Lord, I have been in the most important situations in these armies for more than twelve years. I have been an acquiescing party to the successive reductions in European strength which began with the cessation of hostilities in 1859, because, till the last reduction of four years ago, I held the opinion that we were still maintaining war-establishments. But I am convinced that we should not go further, and that to attempt a diminution of the existing British Forces in India is an expedient fraught with so much danger as not to be thought of.

"Although it is a mistake to say, as it is so often alleged, that the British Empire in India is merely one of the sword, and although we recollect that this Empire really rests on a policy founded on justice and the rugged British character, it is nevertheless true that a certain armed British demonstration is absolutely necessary for dominion over public opinion, and the insurance of the institutions to which we trust for the civilization of the country. It is, to your administration, what iron is to the blood—on the due proportion of the iron, vital power depends.

"I came out to India in 1857, to assist in putting out the terrible conflagration which had been caused by the forgetfulness of this simple truth on the part of the authorities responsible for India in this country and at home. I pray to God that such blindness may not overcome, again, those who have to answer for the destinies of this magnificent country!

"My Lord, there are many things on which I could willingly descant with reference to the systems, and the recourse to more economical arrangements, which might be pursued in these Armies. In those with which I am acquainted, namely, of Bengal and Bombay, I believe the existing system is working

fairly well. So far as I am able to judge, the discontent which was rife some years ago has generally died out. For Madras I cannot answer, as I have no personal knowledge of the Army of that Presidency. But the changes which have been stereotyped with us, and have now lasted for many years, are comparatively new to Madras. For such things, the action of Time is at least as much required as any artificial resource. This, as yet, Madras has not enjoyed.

"Your Excellency has had an opportunity of seeing the troops of this Presidency on two great occasions, and also, I believe, in Bombay; and I will leave it to you to say whether in appearance they can be surpassed by troops of other countries. During the last few years, there have been the campaigns of Bhután, Abyssinia and Hazára; and it is but right to say, for the troops, that their zeal, readiness, mobility and forwardness in the field were not to be surpassed. There is one thing, of which in the interest of true economy and of political safety, I would warn the Government, and, perhaps, I may say the officers of the Army. I would warn them against the vice which is apt to creep insidiously over all Armies in times of peace, namely, the tendency to press for more comforts, more material advantages, in short, for things which cause the soldier to forget the object of his enlistment, and to believe that he is to be preferred to the public economy.

"In a country of caste like India, unless the officers who deal with the Native troops watch themselves, the influences of caste are apt sometimes to affect even the British officers, and to cause them occasionally to think caste-interests of greater importance than military ones. This mischief was actually seen in the old Bengal Army. It does not, I believe, now exist, at all events in this Army of Bengal; but I must repeat, it requires never-ceasing vigilance to prevent the vicious tendency from cropping out.

"In the British Army we have not this to contend against; but we have something else which also requires the utmost watchfulness. I allude to what may be called the exaggeration of sanitation-theories, which, while exhibiting at times the utmost difference of opinion among the authorities proffering their advice, would, not seldom, if listened to in their integrity, deprive the British soldier of his usefulness altogether for the purposes on account of which he is brought to India. Whilst warning against the exaggeration, I gladly admit the facts of the great improvements of late years for the health of the British soldier, and I believe I have not been slow to forward them during my long term of office in Bombay and this Presidency.

"I have had the great satisfaction of urging forward the two new Hill-stations of Chakráta and Ránikhet, the former of which is already occupied by a British Regiment, and the latter will receive some 500 men this year. I think this policy may be still further extended, and that we may safely create Hill-stations for three more British Regiments, in addition to those already occupied. Then, in addition to our sanitary depôts, we should never have less than seven or eight entire Corps on the mountains in this Presidency; that is to say, a fourth of the Infantry Regiments quartered in the Himalaya as entire Corps, while very large detachments from the remaining Infantry, the Cavalry and Artillery, would fill the depôts. My recommendations to this effect have been before the Government for some time.

"As a matter of economy as well as of humanity to our countrymen, this policy should be extended to the utmost limit consistent with political security.

"In the course of my remarks, I have adverted to the new military strength accorded to us in these days, as compared with former times, in the power for immediate combination and concentration. This reflection leads us at once to another point, namely that, in the combination of the Military Departments of the several Presidencies into one War Department under the Government of India, with a corresponding change in the system of Command-in-chief, may be found a measure giving at once improvement in economy and increase of

strength. There should be but one War Department, which would at once involve the consequence of one Ordnance Department; in short, the concentration of the Army in the largest sense in the hand of the Government of India. This need by no means interfere with the local character of the Native Forces of the other Presidencies, a character which, I believe, a sound policy bids us carefully to maintain.

"It has always appeared to me that, in this country, many things are centralized which ought to be local and dependent on the Local Governments; whereas those establishments are kept separate, and, as it were, almost distinct from the immediate control of the Supreme Government, which, from the nature of things, especially belong to it. Such is the case with military administration. We do not see the Federal States of America maintain distinct military organisations for the payment of which Congress is responsible, although, in other matters, the provincial Governments of the States exercise a very large power.

"There is no reason for separate military administration in Madras or Bombay, which would not equally apply to the several Governments making up this Presidency. So long as the separate system lasts, I am hopeless of real economy or of breaking down the influences and jealousies which meet your Excellency at every turn when economical schemes issue from this Council. I need hardly remind this Council that I ventured to utter these opinions very many years ago, when they might have been supposed to be contrary to my personal interests. A long and practical experience of government and command, first in Bombay, and afterwards in association with the Governor General, have only tended to convince me that these opinions are right and should be carried into execution. Whenever reforms in such a direction take place, I may say, with regard to the office I am about to lay down, that some modification is necessary.

As your Excellency is aware, I received the instructions of the Secretary of State for India, when I was appointed to this command, to be as much with Government as possible, regard being had to my essential military duties. That instruction was enforced by the orders of His Royal Highness the Field Marshal Commanding in Chief. Well, I have tried to fulfil those instructions, and have been more assiduous in my seat in Council than, I believe, the great majority of my predecessors. Not sparing exertion and activity, I have sought to carry out my duties of inspection in hurried Spring and Autumn tours. I believe that, in consequence, the troops have been visited by Head-quarters quite as much as in former commands. But the strain imposed in the attempt to carry out the instructions with regard to the two sets of duties has been often such as almost to exceed the strength of any man, while my visits to the several stations and my residence among the troops have been shorter than I could have wished; this not unnaturally caused my mode of exercising command to be misconstrued in many quarters. I think, then, that, in any revision of the establishments with regard to economy or other considerations that may be entertained hereafter, the points I have mentioned, although personal to myself, are not without significance, and should be duly weighed. How the necessities of the administration, on account of what is now done by three Military Departments, and how the military command should be dealt with in the three Presidencies, in order to overcome the inconvenience and the want of economy now experienced, I have more than once during the last ten years suggested to Government. It is sufficient to say that we have, in my opinion, the right model in France, where the Head of the Army is the executive War Minister, while the Military Command of the Corps d'Armée is conducted by Lieutenant-generals, whatever their titular military rank.

"There is one more point to which I would invite the attention of the Council, that being the tendency to growth of non-effective establishments. I need not advert to the statements of General Hanyngton and Colonel Broome,

beyond uttering the remark that, while these distinguished authorities differ in detail, they are agreed in presenting a picture of future liability which is positively alarming. In short, we are threatened with the serious danger of all our economies in India, in the combative Forces being eventually greatly more than swallowed up in the growth of the non-effective expenditure. Under such circumstances, a further greater danger might be forced on by public outcry, involving perilous reductions to meet non-effective charges.

"It has been my duty, more than once, to submit my views as to how this difficulty may be fairly and properly encountered while there is yet time. It would be premature to dwell on the suggestions of one member of this Government on this particular subject, which I presume must be sooner or later dealt with in an authoritative manner, and may be said to be still *sub judice*, although this Government and the Secretary of State have not as yet come to an agreement on the subject. But I need not suggest to the Council that the subject is one of great and of increasing importance. My Hon'ble friend in charge of the finances cannot press his attention too strongly to it.

"In conclusion, my Lord, as one who has been intimately associated with the Armies of India for more than a quarter of a century, and, for the latter half of that period, has been in places of the greatest responsibility, who has watched the causes and progress of change through this long period, and has been in general one of the chief executive authorities for carrying out the reforms impressed on us from time to time by Her Majesty's Government, I may, at this last moment of my discharge of duty, declare my confidence in the military arrangements sanctioned by your Excellency in Council, and my belief that the Army does justice to the care bestowed on it by the Government.

His Excellency THE PRESIDENT—"I am anxious on this occasion to deviate somewhat from the usual course, and to make to my colleagues in this Council a statement with regard to the proceedings of the past and ensuing year of the Department of Public Works, of which I am the Member of Council in charge.

"I believe that great advantage would be derived if this practice were more generally adopted, and if Members of Council in charge of the great expending departments of this Government would take advantage of the production of the Budget to lay before their colleagues a short abstract of the mode in which these great sums of money have been and are to be disposed of, in order to give to the public an opportunity of knowing in detail how these sums are likely to be expended.

"I think, therefore, that in adopting this course, I am adopting a course which is now pursued in almost every Government in the world, namely, that at certain periods of the year, even under the most absolute rule, ministers do, on their own responsibility, make statements on the position of the departments over which they preside.

"Should the course that I now propose to take with regard to Public Works in India receive the general approval of the public, I propose to extend that practice to another year, and endeavour to induce some of my colleagues to make similar statements.

"No other opportunity is likely to occur—I regret that the present hour is so late, but still I am anxious that at the earliest possible moment the public should be placed in possession of those important facts to which I now invite the consideration of my colleagues.

Many of these facts which I now bring forward and state to the Council would, in ordinary course, hereafter be laid before the public. But we are all aware that when facts such as these are merely stated in various departmental reports, they are necessarily stated at great length and in a somewhat disjointed form, and my belief is, that these matters do not receive from the Indian public that fair attention which their importance deserves, and I think the

Government would obtain much advantage from wider criticism and greater discussion of these subjects by those who take an interest in public affairs.

With this preface, I propose to make as brief a statement as I can as to the expenditure of the Public Works Department during the past and ensuing years.

The total expenditure on public works in England and India for 1869-70 will be about £8,000,000.

I give the figures as nearly as possible in round numbers.

This great sum will be divided into two heads, *viz.*, Ordinary and Extraordinary expenditure; the Ordinary expenditure representing that which we expect to be able to pay out of the revenues of India, and the Extraordinary, that which is to be defrayed by loan.

Under the head of Ordinary we shall have spent in the year which has just come to a close a sum of something like £5,300,000.

Under the head of Extraordinary we shall have spent the sum of £2,600,000.

Of the £5,300,000 which I have just mentioned under the head of Ordinary, £5,000,000, as nearly as possible, will be spent on public works. The remainder will be made up of smaller items, such as State railways, official expenses connected with guaranteed railways, and loss by exchange.

In the Extraordinary expenditure for the past year, the great item will be that of two millions of money spent on Irrigation works; a small sum has also been taken for the commencement of State railways.

The principal items of expenditure in India under the head of Ordinary will be—first, for Military works nearly a million and a half sterling, of which the original works will take about £1,200,000 and repairs £227,900.

£478,000 will be spent on Agricultural works, of which £192,000 will be taken for original works and £279,000 for repairs.

£680,000 will be spent on Civil buildings, of which the original works will cost £562,000 and the repairs £122,000.

We then come to the important item for communications, which really means the construction and repairs of ordinary roads. In the year that is just closed we shall have spent under this head, as nearly as possible, £1,000,000—£600,000 of which will be spent on original works and £4,900,000 in repairs.

A smaller item of £58,000 follows for miscellaneous and public improvements, and then there will be the great item of £1,000,000 for cost of establishment, of which £70,000 will go for tools and plant.

These will form the principal items of the Ordinary expenditure of the Government of India in the Public Works Department for the year just closed.

Of the million and a half spent in India on Extraordinary works in 1869-70—

Irrigation Works will take about... ...	£ 950,000
State Railways about	„ 144,000
The Bombay Special Fund	„ 350,000

and the remainder will be made up of smaller items.

It will be interesting to the public to know how this large expenditure of 6½ millions was distributed among the various Presidencies.

Madras will have received for its public works about	£ 835,000
Bombay	„ 1,450,000
Bengal	„ 1,360,000
N. W. Provinces	„ 865,000
Panjáb	„ 866,000
Central Provinces	„ 328,000

The remainder will be distributed between British Burma, Oudh, Hyderabad, Rájputána, Central India, Coorg and Port Blair.

In the middle of the year 1869-70, as the Council are aware, upon investigation and enquiry made at Simla into our financial position, the absolute necessity of an immediate reduction in the Public Works Department became apparent to all the Members of the Government. After the fullest and most careful consideration, we came to the conclusion that unless a large reduction was made in this item of expenditure, it would be impossible to look to financial safety in the year. We, therefore, with very great reluctance made up our minds to a reduction of the public works expenditure of the Government of India to an amount of nearly £800,000, the actual sum being £792,500.

Well, the necessity of the case was speedily recognized in a manner that was almost surprising, and with scarcely a single exception, the local Governments so far seconded our efforts that the result has been obtained, and it appears that a saving will have been effected in the Public Works Department's Ordinary expenditure during the year even to a greater extent than was suggested.

There are only two cases in which local Governments will have exceeded their grant. Madras will have exceeded its grant by the small sum of £3,000, while according to the latest accounts Bombay will have spent £29,700 more than the reduced grant.

This is the only case where a local Government has been unable to carry out to the full the orders and wishes of the Government of India.

I find that Bengal will spend less than the reduced grant by £2,400, North-West Provinces £500 less, Panjáb £82,700 less, Central Provinces £14,300 less, British Burma £30,900 less, while the smaller Governments will show a proportionate reduction. The result will be that, under this head of public works expenditure, the reductions that were ordered in so unusual a way will be entirely and successfully carried out.

When we think of the very great sacrifice that the local Governments have been called upon to make, when we know the great interest they take, and justly take, in all these works, I must say that the Government of India are deeply indebted to those Governments for the manner in which they have adopted our recommendations, and for the way in which, at very great sacrifice, they have been able to carry out our wishes.

Well, so much for expenditure in the Public Works Department in the year that is just passed.

I now propose to lay before the Council a similar statement with regard to the expenditure of the year upon which we have entered.

I must, however, remind the Council that both as regards the past and the future years these statements are to a certain extent approximate. It is impossible, speaking on the second day of the financial year, that the fullest information with regard to the past can be at the disposal of the Government of India, and, as every one knows, with regard to the future the statement I am about to make is one entirely of estimate. All I can say is that in respect to large expenditure much power rests in the hands of the local Governments, if they choose to exert it, which I am sure they will, to keep the expenditure within the estimate, and in some instances to realize even more than the suggested saving.

The expenditure, then, for the ensuing year in the Public Works Department will be placed at about £7,475,500.

Of this £6,900,000 will be expended in India, and £500,000 in England.

Under the head of Ordinary, £4,300,000 will be expended, and under the head of Extraordinary £3,100,000.

Of Ordinary, the large sum of £3,900,000, or nearly £4,000,000, will be spent entirely on public works; the rest will be made up of the smaller items, such as official expenses connected with guaranteed railways, Calcutta and South-Eastern Railway, and loss by exchange.

In Extraordinary, that is, the loan-works for the ensuing year, the two great items will be £1,730,000 for irrigation, and £1,220,000 for State railways. This head of expenditure appears for the first time in any magnitude in the public accounts. The remaining item is a smaller one for Port-trust works at Bombay.

Well, then, of the £4,300,000 to be devoted to Ordinary works, the Military works will take about £1,120,000; of that £900,000 will be expended on new works, and £200,000 on repairs.

The Ordinary agricultural works will take £490,000, the greater part of which will be spent on original works, repairs, with a small outlay on guaranteed irrigation works.

£518,000 will be spent on Civil buildings, of which the new works will demand £390,000, and the repairs £120,000.

£840,000 will be spent on communications, that is, on roads. The expenditure on roads and repairs will be divided very nearly in equal parts, as the original works will come to £400,000, and the repairs £430,000.

There will be a small sum of £40,000 spent on miscellaneous public improvements.

The cost of establishment which directs the whole will stand at something less than it did last year, being £900,000, and £60,000 for tools and plant.

As I said before, of the £3,100,000 which will be spent on Extraordinary works—

	£
Irrigation will take	1,700,000
Original works	1,200,000
Establishment	300,000
Tools and Plant	180,000
State railways	1,200,000
And Port-trust works	150,000

This gross sum will be as nearly as possible distributed to the different local Governments in the following proportion: —

£	
817,000	to Madras,
1,370,000	to Bombay,
1,212,000	to Bengal,
1,137,000	to N. W. Provinces,
1,800,000	to the Panjáb, and
300,000	to the Central Provinces.

The reason for the Panjáb figuring for such a large sum this year is, that the great State railway from Lahore to Pesháwar is to be commenced this year in that province.

"The remainder of this large sum will be divided between British Burma, Oudh, Hyderabad, Rájputána, Central India, Coorg, and Port Blair.

"In round numbers, then, the expenditure on public works in 1869-70 will have been £8,000,000; in 1870-71 £7,500,000, or 7½ millions. But a heavy payment of an unusual character took place in 1869-70. Of the £1,400,000 which was spent in England in 1869-70, £1,040,000 was paid to the shareholders of the East India Irrigation and Canal Company for their property, which is better known under the name of the 'Orissa and Soane Irrigation Company.'

"If, therefore, this heavy item be left out, it will bring down the real expenditure in 1869-70 to £6,900,000.

"From this point of view, therefore, the total estimated expenditure for 1870-71, namely, £1,400,000, is in reality half a million more than the corresponding expenditure for the past year; so that if we exclude from the expenditure of the year that is just closed the payment for the property of the Orissa Company, we hope during the ensuing year to expend on works of public utility a much larger sum than we spent during the past year.

"But I must remind the Council that those great sums of 8 millions in 1869-70 and 7½ millions in 1870-71 by no means represent the whole of the expenditure on works of public utility, and for which the Government is responsible in India.

"We shall pay in 1869-70 £1,570,000 in interest and nett charge on account of railways. The Railway Companies under Government guarantee will spend in the same year upwards of four millions on construction; so that in reality the gross expenditure on works of public utility in India during the past year, and the necessary expenses, that is, payment of interest on loans expended for similar objects, will amount to the enormous sum of nearly fourteen millions.

"In 1870-71, that is, in the ensuing year, in addition to the 7½ millions before referred to, we shall spend as our nett charge on account of railway interest £1,600,000, and the Railway Companies under Government guarantee propose in the same year to spend upwards of £5,100,000 on construction, making in all a total for the present year of upwards of £14,288,000.

"I wish the Council particularly to note these facts, because I do not believe that it is generally known that there is such an enormous expenditure going on in India for works of public utility.

"If we put these two great sums together, we shall have expended in the two years ending 31st March 1871, either from ordinary revenue, either from loan for interest, or through the agency of the Railway Companies under Government guarantee, the enormous sum of 28½ millions upon works of public utility in India, and their cognate expenses.

"This sum that we shall spend in two years is considerably more than the annual revenue either of Spain, of Italy, of North Germany, and three times as much as that of Holland.

"Now as to the proportion that these great sums bear to our own revenues. I find that in a calculation which has been kindly made for me by the Secretary of the Financial Department, the amount of nett available revenue of the Government of India for the year 1869-70 can only be counted at £28,900,000. When I say available revenue, I mean those sums placed at the disposal of the Government of India the distribution of which is within their power; that is to say, that in making this calculation I deduct all imperative charges over which we have no control, such as costs of collection, charges, payments of interests, and charges for pensions, any payments made under treaty engagements, &c.

"If after making these deductions we take the nett available revenue of India for this year, we find that it only amounts to about £28,000,000. We shall have spent out of that sum in the year just closed, out of the revenue of the year, as I stated before, a sum of £4,800,000 on public works ordinary, which is nearly 17 per cent. on our nett available revenue. In the year 1870-71 we expect that our nett available revenue will be £28,090,191, and that we shall spend on public works ordinary £3,800,000, which will be nearly 14 per cent. on those resources over which the Government may be said to possess control.

"To look at it in another way, I find that the whole expenditure on public works—that is, the nett expenditure (deducting recoveries)—amounts to £13,800,000 for this year, so that comparing that with our nett available revenue, we shall have spent on works of public utility during the past year something like 47 per cent. The percentage will be increased during the present year, so that in reality we expect to spend within the ensuing year on works of public utility in India a sum nearly equal to half of our entire available revenue, and I believe this is an effort in the direction of public improvement that has hardly ever been attempted by any other nation in the world.

"But I wish now to explain to the Council the different proceedings which are to be undertaken during the ensuing year by the Government of India under various heads in the Public Works Department, and for this purpose I shall place what I have to say under the heads of Military works, Civil works, Agricultural works, Irrigation, &c., and Railways.

"Under the head of Military works, the total sum spent in 1870-71 will be £913,000 for original new works, and £214,000 for repairs, making a grand total of £1,127,400.

"The sums for new works may be classed under the following main heads, *viz.*—

	£
Accommodation for troops generally	654,305
Ordnance factories	147,100
Gas-works	5,500
Water-supply	21,495
Works of defence...	61,000
Roads to important hill stations	19.000
For Port Blair	4,650
Making in all a sum of	£913,051

"Of the total sum assigned for 1870-71 under the heading of 'accommodation of troops,' *viz.*, £654,304, the bulk has been devoted towards carrying on the great scheme of barrack accommodation for the British soldiers that has now been in progress for the last five years.

"It has been necessary to sub-divide the allotment over nearly all the stations at which European troops are quartered, in view to provide for the urgent requirements at each station in the way of shelter; but it has been an object to concentrate the expenditure as much as possible, on the completion of barracks and hospitals now in progress, rather than on the commencement of new buildings, for by so doing, it will be possible to complete a very considerable amount of shelter at each station during the year. The largest assignments have been made for the most unhealthy stations, or for stations at which the accommodation is most backward, thus—

	£
Saugor	29,000
Morar and Gwalior Fortress...	25,000
Mhow	19,000
Nusseerabad	19,000
Belgaum	22,000
Kurrachee	20,000
Peshawur	15,000
Ahmednugger	17,000
Jubbulpore	15,000
Fyzabad	20,000

"At other stations, where the call for accommodation is not so urgent, the allotments are somewhat smaller than the foregoing, thus—

	£
Ambála	11,800
Ráwal Pindí	7,500
Seetapore	9,000
Neemuch	14,000
Nowgong	10,000
Bellary	5,000
St. Thomas' Mount	5,000
Kirkee	10,000

"The allotment for Barrackpore, £7,700, will complete the barracks for both the single and married men of the two companies of artillery at that station.

"The allotment of £8,000 for Allahabad will also complete the accommodation of the regiment of infantry and battery of artillery at that station; so also will the allotment of £5,000 complete the buildings for the single and married men of the regiment of infantry at Cawnpore.

"Liberal provision for extending the accommodation at hill stations has also been made. A sum of £7,500 has been set apart for completing the temporary accommodation of the regiment of infantry at the new hill station at Chakráta.

"An allotment of £10,000 has also been made for proceeding with new barracks at the new hill station, Ráni Khet, and an aggregate sum has also been allotted to the old hill stations at Dugshai, Kussowlie, Subathoo, Baloon and Murree.

"The next item for consideration is that of the ordnance factories. The most important works under this head are the Snider factories and ordnance buildings in Bengal and Bombay,—we do not yet know whether we shall be able to proceed this year with the Madras factory,—and are specified as follow:—

Snider Factory, Dum-Dum,
Ditto Kirkee,
Ditto St. Thomas' Mount, Madras,
Gun Carriage Agency buildings in Allahabad,
Powder Works, Gun Carriage buildings, and Magazine, Kirkee,
Hydraulic Lift, Graving Dock, Bombay, and we hope some progress may be made in the new Gun Foundry at Cossipore.

"Funds are provided for completing the gas-works for lighting the barracks and cantonments at Allahabad and Rawul Pindee. These works are now far advanced, and are expected shortly to be completed.

"The next item is that of the water supply. The important projects under this head are—improved water supply for the large station of Ambála, and also for Trimulgherry, Kirkee, Ulsoos Tank (Bangalore).

"With regard to defence works, the most important of these are the harbour defences of Bombay and the Rangoon pagoda and harbour defences.

"With regard to roads to hill stations, the sum allowed for this work is for opening up communications from the plains to the important hill stations of Ráni Khet and Chakráta.

"This, then, is a description of the works proposed to be undertaken during the ensuing year under the head of Military works.

"Under the head of Civil works, one of the principal grants will be made to Kurrachee Harbour. The grant for these works for 1869-70 was £26,500, which was subsequently reduced to £25,500. The grant for next year is £26,500.

"The estimates for these works aggregate about £430,000, of which it was expected that about £260,500 would be expended up to the 31st March 1870, so that at the present rate it will take many years to carry out the scheme.

"But I wish to say, with regard to these works, that we hope to place them upon a somewhat different footing, and we are already engaged in seeing whether a local trust may not be created by which advances may be made, and therefore it might be possible hereafter that a portion of this expenditure may fall under the head of Extraordinary.

"With regard to the Godavery navigation, the original grant for 1869-70 was £70,000, which was reduced to £50,500. The grant for 1870-71 is £30,500 only; all these figures being exclusive of establishments. The grant for the First Barrier Works will practically complete them, and a good deal of progress may be expected with the anicut and locks at the Second Barrier.

"The construction of the road from the Dharwar Frontier to the Port of Karwár is a very important work.

"The grant for the year 1869-70 was £13,340, and for 1870-71 it is £15,000.

"This will probably complete that line of road.

"A sum of £147,500 has been passed for improvements to the Bombay Harbour, £100,000 of this being for the Moody Bay Reclamation.

"The whole of the expenditure it is proposed to debit against the Port Trust, which, it is hoped, will soon be constituted, on arrangements for the purchase of the property of the Elphinstone Company being concluded.

"With regard to the Madras jails, the great progress made within the past two years with the new central jails in that Presidency has allowed of a considerable reduction in the grant assigned to them in 1870-71, namely, from £32,400 in 1869-70 to £9,768 in 1870-71.

"This latter sum will practically complete the principal jails.

"In Calcutta a sum of £40,000 has been assigned for the new High Court, which sum will complete it if the estimate be reliable.

"It has, however, been found necessary to leave the University and the Imperial Museum without any grant, as it is considered that it is much better to complete one work at a time than to endeavour and only partially to complete four or five.

"Amongst Civil works the reduction in the grant made in 1869-70 was distributed nearly equally between buildings and roads, so that the percentage of the reduction on the latter head was considerably smaller than on the former. The diminished expenditure on ordinary roads is, however, far more than compensated for by the increasing expenditure on Railways.

"I now come to the important item of Agricultural Grants.

"There never was a year in which the benefits of irrigation were more decidedly evidenced than in the last year. The interesting reports from the North-Western Provinces on this subject have attracted the notice of the public, and the statements which have been made are most remarkable and encouraging.

"In the unusually dry season of 1868-69 a great calamity was averted. It is stated on the authority of the Government of the North-Western Provinces and of the Canal Officers engaged there, that in that Province alone 1,425,702 acres were kept in a state of fertility which would otherwise have been unproductive.

"Colonel Brownlow and his officers exerted themselves to the utmost, and the result was that by their influence and constant energy, they persuaded the people to make use of the water principally for this purpose. The result was that in those irrigated districts, there was a considerable increase in the production of the lower class of cereals, and I find that the 2,786 acres of that description of crop, which were under irrigation in 1867-68, have increased in 1868-69 to the amount of 85,281 acres.

"The returns exhibit an increase of the extent of land watered of 665,023 acres over the preceding year, 96 per cent. more than that irrigated in 1860-61, the most recent year of scarcity, and 45 per cent. greater than in 1866-67, the previous maximum of irrigation. In the Meerut Division irrigation reached the extraordinary extent of 308,161 acres, or 30 per cent. of the entire culturable area of the district, exhibiting an increase over the preceding year of 103 per cent. These facts tend completely to show the enormous value of irrigation works.

"The Ordinary grant for Agricultural works for the current year now stands at £478,279, of which £192,199 are for new works, £279,580 for repairs, and £6,500 for State outlay on guaranteed works.

"The Extraordinary grant was originally £1,650,000, but the expenditure is not likely to exceed £900,000.

"For 1870-71 the following amounts are provided:—

Ordinary.	£
New works	169,420
Repairs	322,500
State outlay on guaranteed works	5,380
	£497,300

Extraordinary.	£
New works	1,246,400
Establishment	300,700
Tools and Plant	185,400
	£1,732,500
Grand Total	£2,229,800

making thus £1,415,820 for actual construction of new works, and £322,500 for repairs.

"It will be seen that the greater part of the Ordinary grant will be devoted to 'repairs.' This arises from the necessity of maintaining in good working order the extensive systems of Irrigation works already in operation in different parts of India, particularly in Madras, Scinde, in the Panjáb and the North-Western Provinces. Also, in Bengal, a considerable sum is required for the maintenance of the numerous lines of embankments in the Orissa and other districts.

"The original works to be carried out from the Ordinary grant are numerous, but, with few exceptions, of no great magnitude individually.

"Numerous important works are in progress, and will be continued during the ensuing year from the extraordinary grants in Madras, Bombay, Bengal, North-West Provinces, and Panjáb.

"In Madras the most important work that now engages attention is the completion of the canals in the Godavery and Kistna Delta. The local Government is furnished with such sums as it requires for this object, but owing to the limited supply of labour available, the extension and enlargement of these canals to the standard ultimately required must at best be a slow and gradual operation. During the current year the sum of £52,760 was allotted

for these works, but the expenditure is likely to be somewhat less. Other projects on a smaller scale, but still of considerable importance, have been in progress in the Nellore, Madras, Tanjore and Tinnevelly Districts, and several entirely new schemes are now under investigation. For the latter the allotments proposed by the local Government have been allowed to stand, but as the estimates will have to be submitted to the Secretary of State for approval, it is not likely that much, if any, progress will be made with them in the coming year.

"In Bombay estimates to the amount of £545,494 have been sanctioned as extraordinary, of which £305,898 pertain to a reservoir and canal near Poona.

"Several other large projects are under consideration, of which the most important is a line of canal from Roree on the Indus to Hyderabad, which is likely to cost upwards of two millions sterling. The estimate for this work is, it is understood, nearly ready, and, in the event of its receiving the sanction of Her Majesty's Government, will probably be commenced in the ensuing year.

"In Bengal the extensive works which had been in progress in Orissa under the management of the East India Canal Company, having been transferred to Government, have been vigorously prosecuted, and the new works on the Soane, estimated to cost £2,100,000, have been commenced. Also a canal, which is likely to cost half a million sterling, from the Damoodah at Raneegunge to the Hooghly, has been lined out, preparatory to commencement of work on the estimates receiving approval.

"An extensive system of canals from the Gunduck, at an estimated cost of £1,384,826, for the irrigation of the Tirhoot, Sarun and Champáran Districts, and also for navigation, has been before the Government of India, but information on several important points is required before it can be recommended for approval.

"The works in progress in the North-Western Provinces comprise various additions to the Ganges Canal, and its system of distribution channels; a canal from the Jumna near Delhi to Agra, estimated at £575,000, and several smaller canals in Rohilkhand. The latter form the commencement of a proper system of irrigation and drainage of the Terai Parganas.

"A scheme for a canal from the Ganges for the irrigation of Eastern Rohilkhand, estimated to cost about £1,000,000 sterling, has actually been before Government, and will be proceeded with on the necessary authority being obtained from the Secretary of State, and estimates for canals in Rohilkhand have also been under consideration. It is further proposed to open out a new feeder to the Ganges Canal with a view to intercept the whole of the dry-weather supply of the river above Futtehgurh, and thereby to obtain the means of extending irrigation to the terminus of the Doab at Allahabad.

"In the Panjáb the improvement of the Bárí Doab Canal has been in progress. The Kussoor and Sobraon branches, which formed part of the original project, and which were suspended from want of funds several years ago, have now been re-commenced on an estimate amounting to £270,000. The Sirhind Canal, estimated to cost £2,250,000, and designed to convey the water of the Sutlej to irrigate the tract between that river and the Jumna Canal, including the lands belonging to His Highness the Mahárájá of Puttiala, has also been commenced.

"This will, I believe, be one of the most magnificent works that has ever been designed or carried out in this country, and I am happy to say that the Mahárájá has shown the greatest disposition to assist in the project.

"A general improvement of the Western Jumna Canal and the opening out of two important branches form the subject of another scheme, and a portion of the work has already been commenced.

"A project for a second canal from the Sutlej near Ferozepore, which will intercept the whole cold weather volume of the Beas, and give the means of irrigating the lower portion of the Bárí Doab, comprising an area of about 5,000 square miles, is also under investigation, and an estimate will probably be shortly before Government.

"A scheme for a system of canals from the Sardah, and which is likely to cost nearly five millions sterling, has recently been before the Government of India. The detailed estimates for this great work, which is designed to irrigate the greater part of Oude and portions of the Benares and Jounpore Districts, as well as to afford a navigable communication from the foot of the Himalaya to those places, are now being drawn out.

"If any person who takes an interest in these matters wishes to read a really able and interesting document, he might read the elaborate report of Captain Forbes, who is the best authority with regard to this scheme. We have it in our power to undertake great works in that district which will be as important as any that have ever been conducted in India. This is a slight sketch of what we are endeavouring to do for the furtherance of irrigation.

"I hope I am not detaining the Council, but I wish very briefly to refer to what has been done with regard to Railways during the ensuing year.

"The year 1870-71 will be a notable year in the Railway history of India. On the 31st December 1869, 4,264 miles of Railway were open in this country, and we expect 5,061 miles to be open on the 31st December 1870, or at all events before the close of the financial year, so that if our expectations are realized, as I believe they will be, the average number of miles opened within the year will be 801 miles.

"Of this, the Great Indian Peninsula Railway will open 238½ miles of the north-east extension and 158½ miles of the southern. The north-west extension of the Madras Railway will open 94¾ miles, and the Bellary Branch of the same line 32 miles, Khamgaon 7½ miles, Oomraotee 5, and Delhi 32½ miles. The East Indian Railway will open its Chord line of 123½ miles, and the same Company the Kurhurbaree Branch of 24½ miles. The Eastern Bengal Railway will open the Goalundo Extension of 45 miles, and the Oude and Rohilkhand Railway, Byrom Ghât, 40 miles, making, as I said before, a total of 801 miles of Railway to be opened during the present year in India.

"This is the greatest number of miles that has ever been opened in any one single year. In the year 1861, 745 miles were opened, and in 1862, 770 miles. The next largest number opened in one year was in 1864, when 446 miles were opened, but in 1868 we have only opened 80 miles of Railway. However, I hope the honour will be reserved for 1870 to witness within the year by far the greatest number of miles of Railway ever given to public use since Railway construction was first commenced in India.

"The Council are doubtless aware that a great scheme has been laid down which we propose in the matter of Railways, as far as possible, to adhere to, and that is the scheme for the construction of about 15,000 miles of Railway. Of this 4,000 miles are already opened, 1,000 are in progress, and 900 are about to be commenced. We are actually at this moment endeavouring to do something more or less on fifteen different lines of new Railways. I should like, therefore, to mention very briefly to the Council what the principal of these undertakings are.

"From Delhi and Agra it is proposed to make a Railway to the Sámbhar Lake, which will, we believe, confer enormous advantages on the people of those districts by carrying corn and grain for their consumption, and bringing back return freights of salt and other productions of the district. Part of this system will also pass through the salt district of Sultánpúr near

Delhi. I am happy to say that the surveys of the Agra and Delhi Districts of these lines are very far advanced, and we have every reason to hope that, on the Delhi section, work will be almost immediately commenced. The estimates for the whole undertaking will be furnished during the ensuing year, and there is no reason why the actual work of this important line both in the Agra and Delhi divisions should not be commenced during the ensuing cold weather.

"On the Panjáb State Railway, very considerable progress is being made. The whole of the line has been surveyed between Jhelum and Lahore. The designs for the three great bridges over the Rávi, Chenáb and Jhelum are in progress, and we hope very soon to send home to the Home Government an estimate of, and the necessary orders for, the iron necessary for the construction of these great bridges.

"Notwithstanding the great expenditure which we shall be obliged to make upon these bridges, we believe that the estimates fully justify us in stating that the whole of that line from Lahore to Jhelum ought to be constructed at a cost of something like £11,500 a mile. The surveys through the South Panjáb for the Indus Valley line have been already commenced, and Major Macleod Innes and a party of officers have been engaged during the cold weather in the surveys of that important line in the direction of Sukkur. An Engineer was sent out from England to survey a most important line of Railway between Karwár and the cotton-producing districts of the Southern Mahratta country. Unfortunately, this gentleman arrived too late to make a satisfactory survey. It has therefore been necessary, before the location was finally determined on, to cause a further investigation of the district to take place, but I am in great hopes that, before very long, the Government will be in a position to decide as to the exact direction the line ought to take. I must say, however, that it is likely to be an expensive line.

"In the north of the Bombay Presidency, considerable Railway extension has been sanctioned.

"The Bombay and Baroda Railway, the length of which is about 73 miles, is already in course of progress, and the construction of the line to Verungaum and Wudwan will be commenced as soon as the estimates are sanctioned.

"Madras also shares very largely in Railway extension.

"The Tramway Company's little line to Conjeveram, of which 19 miles will be re-laid on the standard gauge, is about to be extended 84 miles to Cuddalore. It will be re-named the 'Carnatic Railway,' and in respect to guarantee will be placed in the same position as the other Railways in India.

"It is hoped that a branch of this line will be made to Pondicherry, and the French Government have already expressed their desire to assist in the undertaking.

"Another line, 210 miles in length, from the present line to Tuticorin, is about to be constructed by the Great Southern of India Company. The surveys have been already undertaken, and it is hoped before long that the works will be commenced.

"In Burma surveys have been made from Rangoon to Prome, a distance of 168 miles.

"Investigations have been authorized, and from a communication received from the Chief Commissioner, it is hoped that advantage will be taken of converting the existing road into a line of Railway.

"In Bengal surveys have been authorized under direct Government agency for determining the best lines; but it is distinctly understood that the Government's having authorized these surveys, does not settle the question that they are to be constructed by direct Government agency.

"Much progress has yet to be made in the extension of the Eastern Bengal Railway to Goalunda.

"The delay in the construction of this work has been mainly due to the unfortunate accident at the Gorai Bridge.

"Further north, beyond the Ganges, the Oudh and Rohilkhand Company are pushing on their works.

"The Cawnpore Bridge is rapidly approaching completion, and we hope that before very long the Ganges will be bridged for the first time.

"The designs for the erection of another great bridge across the Ganges at Rájghât have been approved, and the earth-works for nearly the whole of the system of the Oudh and Rohilkhand Railway have been marked out.

"We believe that this system of lines under the able direction of the officers of the Company is likely to be made more cheaply and with greater economy than any Railway that has hitherto been made under guarantee in India, and General Beadle informed me the other day that, including the large bridges over the Ganges, he hoped that the average cost of the Oudh and Rohilkhand Railway would not exceed £11,000 a mile.

"A portion of this system includes the line from Moradabad to Ramnagar and the foot of the Himalayas and running near the Kumaon Iron Works, about 45 miles in length.

"In the Central Provinces orders have been lately issued by the Government for the survey of the line which will convey coal and iron lately discovered in those districts, and we hope during the ensuing year, the work will be actually commenced. The surveys east of the Wurdah have already been completed; we hope before a month or six weeks are over, we shall be in a position to decide with regard to the Oomraottee Branch in the Berars.

"But the two most important of the year in Railway are those connected with the Hyderabad State Railway and the proposed Railway to Indore.

"I am sure the public have heard with the greatest satisfaction that two Native Governments have proposed to come forward and subscribe a million of money each for Railway construction in their respective States.

"Sir Salar Jung has already made financial arrangements to construct a branch line from Goolburga to Hyderabad entirely at the expense of the Hyderabad State, and though it will really be under British management and constructed by British Engineers in a way similar to State-railways, it will be essentially the property of the Nizam's Government, and before three years and a half are over, we may hope that the Hyderabad State will be in possession of a Railway of its own.

"The Mahárájá Holkar has also made a proposition of a different kind, but which will have precisely the same result. He has agreed to lend

the Government at 4½ per cent. a million of money to construct a line which will meet the Great Indian Peninsula system somewhere near Khundwah.

"The financial arrangements in this matter have been perfectly satisfactory, and His Highness has proposed to place at the disposal of the Government of India more than half the amount in the first two years, the remainder being paid by instalments spread over a greater length of time.

"There is therefore no reason to doubt that, before very long, we shall see, in India two great Railways in process of construction entirely by capital supplied by Native States, one of which has determined to do the whole thing itself, and the other to place a sufficient sum in the hands of the Government to carry out the enterprise.

"In many ways the Government are endeavouring to provide materials for the construction of those works which they are about to undertake, with, if possible, much greater expedition and less waste of time than has hitherto attended their action in this respect.

"Attention has also been given to the provision of fuel; various investigations are being made in different directions with regard to coal and petroleum, which has been long known to exist in small quantities in the Panjáb and other parts of India.

"We hope that the Nerbudda Valley and also the Chanda District will before long produce a large supply of coal: we have heard of the existence of a large quantity of coal on the Godavery, and we have every prospect that during the ensuing year, or eighteen months, we shall be in a position to say that there is in this country a supply of coal sufficient to work a very large portion of the Railways at present in existence as well as those about to be constructed.

"Of course some districts will always be so remote that we cannot venture to hope that they will derive any very material benefit from this increase in the supply of coal, and for this reason efforts are about to be made in these cases to increase the supply of wood-fuel as much as possible.

"It is very late, and had I more time I could have brought to your notice many other interesting facts with regard to this important matter; but I am satisfied that, even brief and imperfect as is the statement I have now made, it will attract some attention generally to this subject; and I can truly say that there is nothing the Government of India value more than public support in these gigantic undertakings, which have no other object but the general good of the people of this vast empire."

The Motion was put and agreed to.

The Hon'ble SIR RICHARD TEMPLE having then applied to His Excellency the President to suspend the Rules for the Conduct of Business,

The President declared the Rules suspended.

The Hon'ble SIR RICHARD TEMPLE then introduced the Bill, and moved that it be referred to a Select Committee with instructions to report in a week.

The Motion was put and agreed to.

CUSTOMS DUTIES' BILL.

The Hon'ble SIR RICHARD TEMPLE then moved for leave to introduce a Bill to amend the law relating to Customs Duties.

The Motion was put and agreed to.

The Hon'ble SIR RICHARD TEMPLE then applied to His Excellency the President to suspend the Rules for the Conduct of Business,

The President declared the Rules suspended.

The Hon'ble SIR RICHARD TEMPLE then introduced the Bill, and moved that it be referred to a Select Committee with instructions to report in a week.

The Motion was put and agreed to.

The following Select Committees were named :—

On the Bill for imposing duties on Income and Profits arising from Offices, Property, Professions and Trades—The Hon'ble Messrs. Stephen, Forbes, Cowie, Chapman, Bullen Smith, Cockerell and the Mover.

On the Bill to amend the law relating to Customs' Duties—The Hon'ble Messrs. Stephen, Forbes, Cowie, Chapman, Bullen Smith and the Mover.

The Council adjourned to the 5th April 1870.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

CALCUTTA,
The 2nd April 1870.

ENGLANI

REVENUES AND RECEIPTS.	ACTUAL, 1868-69.	BUDGET, 1869-70.	REGULAR, 1869-70.	INCREASE.	DECREASE.	BUDGET, 1870-71.	BUDGET COMPARED WITH REGULA ESTIMATE.
	£	£	£	£	£	£	£
I.—LAND REVENUE ...	20,246,575	21,075,500	21,537,278	461,778	...	21,023,632	—513,646
II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	687,363	693,200	765,143	71,943	...	737,073	—28,070
III.—FOREST	407,342	436,600	476,090	39,490	...	588,780	+112,690
IV.—EXCISE ON SPIRITS AND DRUGS	2,283,736	2,289,000	2,245,700	...	43,300	2,285,000	+39,300
V.—ASSESSED TAXES ...	508,700	900,000	1,051,600	151,600	...	2,180,000	+1,128,400
VI.—CUSTOMS	2,692,755	2,773,500	2,416,500	...	357,000	2,416,500	...
VII.—SALT	5,588,240	5,826,800	5,842,350	15,550	...	6,177,370	+335,020
VIII.—OPIUM	8,453,365	8,286,540	7,953,800	...	332,740	6,922,281	—1,031,519
IX.—STAMPS	2,306,971	2,396,900	2,364,600	...	32,300	760,000	—1,604,600
X.—MINT	193,788	136,800	158,340	21,540	...	139,970	—18,370
XI.—POST OFFICE ...	707,792	687,500	714,077	26,577	...	750,590	+36,513
XII.—TELEGRAPH ...	274,497	244,000	238,000	...	6,000	193,056	—44,944
XIII.—LAW AND JUSTICE ...	894,856	865,100	782,100	...	83,000	2,474,800	+1,692,700
XIV.—POLICE	277,237	301,400	265,960	...	35,440	251,966	—13,994
XV.—MARINE	688,084	248,500	300,530	52,030	...	265,615	—34,915
XVI.—EDUCATION	73,711	83,400	73,958	...	9,442	78,574	+4,616
XVII.—INTEREST	275,560	289,600	356,850	67,250	...	365,321	+8,471
XVIII.—MISCELLANEOUS ...	1,259,792	966,700	1,415,172	448,472	...	737,874	—677,298
	47,820,364	48,501,040	48,958,048	1,356,230	899,222	48,348,402	—609,646
RMY	1,133,024	732,000	913,760	181,760	...	736,225	—177,535
BLIC WORKS	224,653	153,600	156,500	2,900	...	117,870	—38,630
ILWAYS	2,479,617	2,856,300	2,914,174	57,874	...	3,125,258	+211,084
TOTAL ...	51,657,658	52,242,940	52,942,482	1,598,764	899,222	52,327,755	—614,727
EFICIT, EXCLUDING PUBLIC WORKS EXTRAORDINARY ...	2,774,030	...	625,594				
EFICIT, INCLUDING PUBLIC WORKS EXTRAORDINARY	4,144,643	3,513,150	3,242,337	...	...	2,893,860	

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 2nd April 1870.

EDWARD GAY,
Deputy Comptroller General of Accounts

AND INDIA.

EXPENDITURE.	Actual, 1868-69.	Budget, 1869-70.	Regular, 1869-70.	Increase.	Decrease.	Budget, 1870-71.	Budget compared with Regular Estimate.
	£	£	£	£	£	£	£
1.—Interest on Funded and Unfunded Debt ...	5,056,140	4,956,990	5,030,506	73,516	...	5,300,538	+270,032
2.—Interest on Service Funds and other Accounts ...	598,844	518,710	643,635	124,925	...	514,002	—129,633
3.—Allowances, Refunds, and Drawbacks	553,492	259,370	449,700	190,330	...	400,000	—49,700
4.—Land Revenue ...	2,485,508	2,542,320	2,460,210	...	82,110	2,497,612	+37,402
5.—Forest	260,464	284,850	319,934	35,084	...	437,540	+117,606
6.—Excise on Spirits and Drugs	302,284	263,050	261,050	...	2,000	288,994	+27,944
7.—Assessed Taxes ...	22,680	30,000	41,220	11,220	...	59,100	+17,880
8.—Customs	175,880	182,640	181,800	...	840	189,214	+7,414
9.—Salt	359,724	395,270	395,720	450	...	499,019	+103,299
10.—Opium	1,720,111	1,724,330	1,848,200	123,870	...	2,013,110	+164,910
11.—Stamps	115,932	120,335	110,462	...	9,873	68,363	—42,099
12.—Mint	115,422	98,554	102,455	3,901	...	95,908	—6,547
13.—Post Office	693,316	771,074	737,136	...	33,938	729,583	—7,553
14.—Telegraph	684,622	581,211	533,538	...	47,673	589,719	+56,181
15.—Administration ...	1,372,166	1,360,862	1,396,837	35,975	...	1,400,601	+3,764
16.—Minor Departments ...	218,543	255,785	246,138	...	9,647	239,167	—6,971
17.—Law and Justice ...	2,845,447	2,869,670	2,885,840	16,170	...	3,064,538	+178,698
18.—Police	2,476,580	2,374,290	2,440,900	66,610	...	2,319,964	—120,936
19.—Marine	1,140,630	883,227	1,265,109	381,882	...	784,100	—481,009
20.—Education	599,858	653,332	614,032	...	39,300	680,530	+66,498
21.—Ecclesiastical ...	163,590	169,100	162,840	...	6,260	169,795	+6,955
22.—Medical Services ...	418,220	456,066	467,967	11,901	...	503,654	+35,687
23.—Stationery and Printing...	397,704	281,338	362,600	81,262	...	344,250	—18,350
24.—Political Agencies and other Foreign Services	349,855	270,590	422,880	152,290	...	313,675	—109,205
25.—Allowances and Assignments under Treaties and Engagements ...	1,778,358	1,905,520	1,892,850	...	12,670	1,787,090	—105,760
26.—Miscellaneous ...	831,083	585,135	1,033,863	448,728	...	985,192	—48,671
27.—Superannuation, Retired, and Compassionate Allowances	1,669,968	945,600	1,249,572	303,972	...	1,376,253	+126,681
	27,406,421	25,739,219	27,556,994	2,062,086	244,311	27,651,511	+94,517
Army	16,269,581	16,054,061	16,476,892	422,831	...	15,745,341	—731,551
Public Works Ordinary ...	6,272,334	5,834,160	5,040,395	...	793,765	3,998,400	—1,041,995
Railways	4,483,352	4,562,850	4,493,795	...	69,055	4,769,063	+275,268
	54,431,688	52,190,290	53,568,076	2,484,917	1,107,131	52,164,315	—1,403,761
Public Works Extraordinary...	1,370,613	3,565,800	2,616,743	...	949,057	3,062,300	+445,557
TOTAL ...	55,802,301	55,756,090	56,184,819	2,484,917	2,056,188	55,226,615	—958,204
Surplus, excluding Public Works Extraordinary ...	...	52,650	...	...	...	163,440	...

E. F. HARRISON,
Comptr. General of Accounts.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

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REVENUES AND RECEIPTS.	ACTUAL, 1868-69.	BUDGET, 1869-70.	REGULAR, 1869-70.	INCREASE.	DECREASE.	BUDGET, 1870-71.
	£	£	£	£	£	£
I.—LAND REVENUE	20,246,575	21,075,500	21,537,278	461,778	...	21,023,632
II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES ...	687,363	693,200	765,143	71,943	...	737,073
III.—FOREST	407,342	436,600	476,090	39,490	...	588,780
IV.—EXCISE ON SPIRITS AND DRUGS	2,283,736	2,289,000	2,245,700	...	43,300	2,285,000
V.—ASSESSED TAXES	508,700	900,000	1,051,600	151,600	...	2,180,000
VI.—CUSTOMS	2,692,755	2,773,500	2,416,500	...	357,000	2,416,500
VII.—SALT	5,588,240	5,826,800	5,842,350	15,550	...	6,177,370
VIII.—OPIUM	8,453,365	8,286,540	7,953,800	...	332,740	6,922,281
IX.—STAMPS	2,306,971	2,396,900	2,364,600	...	32,300	760,000
X.—MINT	193,788	136,800	158,340	21,540	...	139,970
XI.—POST OFFICE	707,792	687,500	714,077	26,577	...	750,590
XII.—TELEGRAPH	256,021	220,000	192,400	...	27,600	163,956
XIII.—LAW AND JUSTICE ...	894,856	865,100	782,100	...	83,000	2,474,800
XIV.—POLICE	277,237	301,400	265,960	...	35,440	251,966
XV.—MARINE	688,084	248,500	300,530	52,030	...	265,615
XVI.—EDUCATION	73,711	83,400	73,958	...	9,442	78,574
XVII.—INTEREST	224,523	261,600	322,850	61,250	...	337,321
XVIII.—MISCELLANEOUS	1,259,792	966,700	1,415,172	448,472	...	737,874
	47,750,851	48,449,040	48,878,448	1,350,230	920,822	48,291,302
ARMY	1,101,503	730,000	900,000	170,000	...	733,925
PUBLIC WORKS	224,653	153,600	156,500	2,900	...	117,870
RAILWAYS	2,479,617	2,856,300	2,903,930	47,630	...	3,125,258
TOTAL ...	51,556,624	52,188,940	52,838,878	1,570,760	920,822	52,268,355

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 2nd April 1870.

EDWARD GAY,
Depy. Comptr. Genl. of Accounts.

DIA.

EXPENDITURE.	Actual, 1868-69.	Budget, 1869-70.	Regular, 1869-70.	Increase.	Decrease.	Budget, 1870-71.
	£	£	£	£	£	£
1.—Interest on Funded and Unfunded Debt	2,897,921	2,794,770	2,821,500	26,730	...	2,993,700
2.—Interest on Service Funds and other Accounts	598,844	518,710	643,635	124,925	...	514,002
3.—Allowances, Refunds, and Drawbacks	553,492	259,370	449,700	190,330	...	400,000
4.—Land Revenue	2,485,508	2,542,320	2,460,210	...	82,110	2,497,612
5.—Forest	260,464	284,850	319,934	35,084	...	437,540
6.—Excise on Spirits and Drugs ...	302,284	263,050	261,050	...	2,000	288,994
7.—Assessed Taxes	22,680	30,000	41,220	11,220	...	59,100
8.—Customs	175,880	182,640	181,800	...	840	189,214
9.—Salt	359,724	395,270	395,720	450	...	499,019
10.—Opium	1,720,111	1,724,330	1,848,200	123,870	...	2,013,110
11.—Stamps	95,419	96,410	101,720	5,310	...	48,012
12.—Mint	90,734	86,470	87,230	760	...	86,499
13.—Post Office	577,554	706,120	673,182	...	32,938	664,886
14.—Telegraph	411,881	447,000	437,451	...	9,549	356,792
15.—Administration	1,173,660	1,169,862	1,196,037	26,175	...	1,198,201
16.—Minor Departments	218,543	255,785	246,138	...	9,647	239,167
17.—Law and Justice	2,845,447	2,869,670	2,885,840	16,170	...	3,064,538
18.—Police	2,476,580	2,374,290	2,440,900	66,610	...	2,319,964
19.—Marine	790,779	473,390	905,844	432,454	...	476,176
20.—Education...	599,858	653,332	614,032	...	39,300	680,530
21.—Ecclesiastical	163,590	169,100	162,840	...	6,260	169,795
22.—Medical Services	418,220	456,066	467,967	11,901	...	503,654
23.—Stationery and Printing ...	243,875	227,790	249,040	21,250	...	260,625
24.—Political Agencies and other Foreign Services	321,177	235,590	381,880	146,290	...	278,675
25.—Allowances & Assignments under Treaties and Engagements ...	1,745,072	1,886,190	1,873,514	...	12,676	1,767,754
26.—Miscellaneous	523,820	388,715	722,144	333,429	...	695,067
27.—Superannuation, Retired, & Compassionate Allowances ...	711,429	711,600	613,280	...	98,320	730,481
	22,784,546	22,202,690	23,482,008	1,572,958	293,640	23,433,107
Army	12,989,566	12,850,000	12,980,000	130,000	...	12,490,000
Public Works Ordinary	6,122,004	5,664,000	4,774,800	...	889,200	3,998,400
Railways	588,969	422,850	358,795	...	64,055	406,063
	42,485,085	41,139,540	41,595,603	1,702,958	1,246,895	40,327,570
Public Works Extraordinary	1,017,958	2,253,800	1,446,700	...	807,100	3,062,300
TOTAL ...	43,503,043	43,393,340	43,042,303	1,702,958	2,053,995	43,389

E. F. HARRISON,
Comptroller General of Accounts.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of In

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REVENUES AND RECEIPTS.	ACTUAL, 1868-69.	BUDGET, 1869-70.	REGULAR, 1869-70.	INCREASE.	DECREASE.	BUDGET, 1870-71.
	£	£	£	£	£	£
XII.—TELEGRAPH	18,476	24,000	45,600	21,600	...	29,100
XVII.—INTEREST	51,037	28,000	34,000	6,000	...	28,000
TOTAL ...	69,513	52,000	79,600	27,600	...	57,100
ARMY	31,521	2,000	13,760	11,760	...	2,300
RAILWAYS	...	...	10,244	10,244	...	...
TOTAL ...	101,034	54,000	103,604	49,604	...	59,400

T WILLIAM;
AL DEPARTMENT,
2nd April 1870.

EDWARD GAY,
Depy. Comptr. Genl. of Accounts.

LAND.

EXPENDITURE.	ACTUAL, 1868-69.	BUDGET, 1869-70.	REGULAR, 1869-70.	INCREASE.	DECREASE.	[illegible], 1870-71.
	£	£	£	£	£	£
1.—INTEREST ON FUNDED AND UNFUNDED DEBT	2,158,219	2,162,220	2,209,006	46,786	...	2,306,838
11.—STAMPS	20,513	23,925	8,742	...	15,183	20,351
12.—MINT	24,688	12,084	15,225	3,141	...	9,409
13.—POST OFFICE	115,762	64,954	63,954	...	1,000	64,697
14.—TELEGRAPH...	272,741	134,211	96,087	...	38,124	232,927
15.—ADMINISTRATION	198,506	191,000	200,800	9,800	...	202,400
19.—MARINE	349,851	409,837	359,265	...	50,572	307,924
23.—STATIONERY AND PRINTING ...	153,829	53,548	113,560	60,012	...	83,625
24.—POLITICAL AGENCIES AND OTHER FOREIGN SERVICES	28,678	35,000	41,000	6,000	...	35,000
25.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS	33,286	19,330	19,336	6	...	19,336
26.—MISCELLANEOUS INCLUDING CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	307,263	196,420	311,719	115,299	...	290,125
27.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES ...	958,539	234,000	636,292	402,292	...	645,772
TOTAL ...	4,621,875	3,536,529	4,074,986	643,336	104,879	4,218,404
ARMY	3,280,015	3,204,061	3,496,892	292,831	...	3,255,341
PUBLIC WORKS ORDINARY	150,330	170,160	265,595	95,435	...	...
RAILWAYS	3,894,383	4,140,000	4,135,000	...	5,000	4,363,000
	11,946,603	11,050,750	11,972,473	1,031,602	109,879	11,836,745
PUBLIC WORKS EXTRAORDINARY ...	352,655	1,312,000	1,170,043	...	141,957	...
TOTAL ...	12,299,258	12,362,750	13,142,516	1,031,602	251,836	11,836,745

E. F. HARRISON,
Comptroller General of Accounts.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

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Receipts and Payments in England

RECEIPTS.	England.	India.	TOTAL.
	£	£	£
1. Opening balance	2,833,009	11,899,233	14,732,242
2. Ordinary income	101,035	51,315,782	51,416,817
3. Deposits repayable and advances recoverable, &c.	...	14,993,027	14,993,027
4. Local remittances	...	2,721,333	2,721,333
5. Interprovincial and interdepartmental transactions	..	16,325,157	16,325,157
6. Remittance account	219,670	1,666,104	1,885,774
6 A. Abyssinian expedition	5,113,580	1,426,685	6,540,265
7. Bills of exchange	3,705,741	57,289	3,763,030
8. Railway capital	6,389,084	40,062	6,429,146
9. Borrowed	1,534,139	992,481	2,526,620
TOTAL ...	19,896,258	101,437,153	121,333,411

ABSTRACT OF THE ABOVE, SHOWING HOW THE WAYS

Cash balance reduced	£ 1,530,457
Local remittances	„ 2,354,997
Interprovincial and interdepartmental transactions	„ 566,693
Railway capital receipts in excess of expenditure	„ 1,563,653
Borrowed	„ 744,506
TOTAL ...	£ 6,760,306

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 2nd April 1870.

EDWARD GAY,
Depy. Comptr. Genl. of Accounts.

and India during the Year 1868-69

PAYMENTS.	England.	India.	TOTAL.
	£	£	£
10. Ordinary expenditure	11,946,604	42,244,243	54,190,847
10A. Extraordinary expenditure	352,655	1,017,958	1,370,613
11. Deposits repaid and advances recoverable, &c.	...	15,363,614	15,363,614
12. Local remittances	...	366,336	366,336
13. Interprovincial and interdepartmental transactions	...	15,758,464	15,758,464
14. Remittance account	942,100	1,140,644	2,082,744
14A. Abyssinian expedition	825,248	7,090,347	7,915,595
15. Bills of exchange	...	4,435,806	4,435,806
16. Railway capital	2,301,170	2,564,323	4,865,493
17. Debt paid	502,500	1,279,614	1,782,114
18. Closing balance	3,025,981	10,175,804	13,201,785
TOTAL ...	19,896,258	101,437,153	121,333,411

AND MEANS OF THE YEAR HAVE BEEN PROVIDED.

Deficit on ordinary account	£ 2,774,030
Extraordinary expenditure	„ 1,370,613
Deposits repayable and advances recovered	„ 370,587
Remittances	„ 196,970
Abyssinian advances	„ 1,375,330
Bills of exchange	„ 672,776
TOTAL ...	£ 6,760,306

E. F. HARRISON,
Comptroller General of Accounts.

R. B. CHAPMAN,
Offg Secy to the Govt. of India.

Estimated Receipts and Payments in England

RECEIPTS.	England.	India.	TOTAL.
	£	£	£
1. Opening balance	3,025,981	10,175,804	13,201,785
2. Ordinary income	103,604	52,838,878	52,942,482
3. Deposits repayable and advances recovered, &c.	...	14,653,663	14,653,663
4. Local remittances	...	827,776	827,776
6. Remittance account between England and India	219,000	1,412,910	1,631,910
6A. Abyssinian recoveries	1,301,388	...	1,301,388
7. Bills of exchange	7,080,000	...	7,080,000
8. Railway capital	4,051,000	...	4,051,000
9. Borrowed	2,683,000	4,312,940	6,995,940
TOTAL ...	18,463,973	84,221,971	102,685,944

ABSTRACT OF THE ABOVE, SHOWING HOW THE WAYS AND

Local remittances	£ 350,665
Remittances, England and India	„ 110,226
Abyssinian recoveries	„ 917,819
Bills of exchange	„ 1,264,300
Borrowed	„ 4,289,500
TOTAL ...	£ 6,932,510

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 2nd April 1870.

EDWARD GAY,
Deputy Comptr. Genl. of Accounts.

and India during the year 1869-70.

PAYMENTS.	England.	India.	TOTAL.
	£	£	£
10. Ordinary Expenditure	11,972,473	41,595,603	53,568,076
10A. Extraordinary do.	1,170,043	1,446,700	2,616,743
11. Deposits repaid and advances recoverable, &c.	...	15,879,082	15,879,082
12. Local remittances	...	477,111	477,111
14. Remittance account between England and India	1,128,408	393,276	1,521,684
14A. Abyssinian expedition	1,569	382,000	383,569
15. Bills of exchange	...	5,815,700	5,815,700
16. Railway capital	2,370,000	2,382,500	4,752,500
17. Debt paid	501,300	2,205,140	2,706,440
18. Balance (closing) ...	1,320,180	13,644,859	14,965,039
TOTAL	18,463,973	84,221,971	102,685,944

MEANS OF THE YEAR ARE ESTIMATED TO BE PROVIDED.

Deficit on ordinary account	£ 625,594
Extraordinary expenditure	„ 2,616,743
Deposits and advances	„ 1,225,419
Railway capital	„ 701,500
Cash balance increased	„ 1,763,254
TOTAL ...	£ 6,932,510

E. F. HARRISON,
Comptr. Genl. of Accounts.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

Estimated Receipts and Payments in England

RECEIPTS.	England.	India.	TOTAL.
	£	£	£
1. Opening balance	1,320,180	13,644,859	14,965,039
2. Ordinary income ...	59,400	52,268,355	52,327,755
3 Deposits repayable and advances recovered, &c.	...	12,554,698	12,554,698
4. Local remittances	...	263,342	263,342
6. Remittance account between England and India	202,000	1,725,442	1,927,442
6A. Abyssinian recoveries	100,000	...	100,000
7. Bills of exchange	9,500,000	...	9,500,000
8. Railway capital	4,624,000	...	4,624,000
9. Borrowed .. .	2,000,000	3,808,770	5,808,770
TOTAL	17,805,580	84,265,466	102,071,046

ABSTRACT OF THE ABOVE, SHOWING HOW THE WAYS AND

Cash balance reduced	£ 2,376,589
Surplus in ordinary account	„ 163,440
Local remittances	„ 66,066
Remittance, England and India	„ 12,506
Abyssinian recoveries	„ 100,000
Borrowed	„ 3,588,300
TOTAL ...	£ 6,306,901

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 2nd April 1870.

EDWARD GAY,
Depy. Comptr. Genl. of Accounts.

and India during the Year 1870-71.

PAYMENTS.	England.	India.	TOTAL.
	£	£	£
10. Ordinary expenditure	11,836,745	40,327,570	52,164,315
10A. Extraordinary do.	...	3,062,300	3,062,300
11. Deposits repaid and advances recoverable, &c.	...	14,754,499	14,754,499
12. Local remittances	...	197,276	197,276
14. Remittance account between England and India	1,652,828	262,108	1,914,936
14A. Abyssinian expedition	...	...	...
15. Bills of exchange	...	10,000,000	10,000,000
16. Railway capital	2,297,000	2,871,800	5,168,800
17. Debt paid	...	2,220,470	2,220,470
18. Balance (closing)	2,019,007	10,569,443	12,588,450
TOTAL ...	17,805,580	84,265,466	102,071,046

MEANS OF THE YEAR ARE ESTIMATED TO BE PROVIDED.

Extraordinary expenditure	£ 3,062,300
Deposits and advances	„ 2,199,801
Bills of exchange	„ 500,000
Railway capital	„ 544,800
TOTAL ...	£ 6,306,901

E. F. HARRISON,
Comptroller General of Accounts.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

PUBLIC WORKS BUDGET ESTIMATES FOR 1870-71.

Note by LIEUT.-COL. G. CHESNEY, *Accountant General, Public Works Department, on the Budget-Estimate of the Public Works Department for* 1870-71.

I submit herewith the Budget-Estimate of the Public Works Department for 1870-71, based on the orders of the Government of India on the several Provincial Budget-Estimates.

PUBLIC WORKS EXPENDITURE.

2. The estimate amounts to £7,475,560, distributed as follows :—

ORDINARY.

Public Works—		
Grant sanctioned in Financial Department Resolution No. 3330, dated 20th December 1869	4,000,000	
Less reduction in grant assigned in Bombay, on account of sum allowed for expenditure in 1869-70, *vide* Memorandum to Financial Department, No. 125½ A—G, dated 4th March 1870	10,000	
	3,990,000	
Add amount transferred from Budget-Estimate of Forest Department, on account of conservancy of Canal Plantations in North Western Provinces and Punjab, *vide* Public Works Department Resolution No. 1 F, dated 21st February 1870 ...	8,400	
		3,998,400
State outlay on Guaranteed Railways—		
Control and Purchase of land	145,360	
Gross loss by Railway exchange	202,000	
		347,360
Calcutta and South-Eastern State Railway		12,500
TOTAL ORDINARY		4,358,260

EXTRAORDINARY.

Irrigation Works—			
Grant assigned in Public Works Department Circular No. 96 of 1869		£ 1,800,000	
Less—Reductions made subsequently in grants to—	£		
Bombay	12,500		
North Western Provinces	50,000		
Punjab	5,000		
		67,500	
			1,782,500
State Railways			1,229,800
Port Trust Works, Bombay			155,000
TOTAL EXTRAORDINARY ...			3,117,300
GRAND TOTAL ...			7,475,560

3. These grants provide for the expenditure estimated to be incurred by the Secretary of State in England on stores for the Public Works Department, amounting to £569,600, as follows :—

Ordinary—		
Stores...	294,400	
Miscellaneous	650	
		295,050
Extraordinary—		
Stores	264,000	
Payments on account of Calcutta and South-Eastern Railway ...	10,550	
		274,550
		569,600

The first item appears to be somewhat over-estimated, and may perhaps be reduced to £121,000. On this point the Financial Department have already been addressed in Public Works Department Office Memorandum No. 113 A—G, dated 25th February 1870.

4. Compared with the reduced grants for the current year, the allotment for 1870-71 stands as follows, but it is doubtful if the grant of 1869-70 for Extraordinary works will all be spent :—

	Grant, 1869-70.	Grant, 1870-71.	Difference.		Remarks.
			Increase.	Decrease.	
Ordinary.	£	£	£	£	
Public Works	A 4,896,800	3,998,400	...	898,400	A. Includes additional grant of £22,800 to Bombay, and £2,500 to Rajpootana.
State outlay on Guaranteed Railways	159,450	145,360	...	14,090	
Loss by Railway exchange ...	B 237,000	202,000	...	35,000	B. Regular-Estimate.
State outlay on Railways ...	13,000	12,500	...	500	
	5,306,250	4,358,260	...	947,990	
Extraordinary.					
Irrigation Works	1,650,000	1,732,500	82,500	...	
State outlay on Railways ...	253,800	1,229,800	976,000	...	
Bombay Special Fund	500,000	...	...	500,000	
Port Trust Works	45,000	155,000	110,000	...	
East Coast Canal, Madras ...	7,000	...	...	7,000	
	2,455,800	3,117,300	661,500	...	
Grand Total ...	7,762,050	7,475,560	...	282,490	

5. The grant for 1869-70 *excludes* value of stores from London, whereas the grant for 1870-71 includes them. The reduction in the grant under head "Public Works" is really therefore £1,164,000, as follows :—

	£
Reduction as shown in above statement	898,400
Add probable payment in England during 1869-70 for stores for the Public Works Department not provided for in Public Works grant	265,595
Total ...	1,163,995

This reduction is further exclusive of the charges heretofore debited to the Bombay Special Fund, but which have now to be provided for from the Ordinary grant owing to the abolition of that Fund.

Public Works Revenue.

6. The estimated receipts under this head during 1870-71 amount to £588,110 as follows, as compared with the revised Regular-Estimate of 1869-70 :—

	1870-71.	1869-70.	Decrease.
	£	£	£
Revenue, Miscellaneous	117,870	130,000	12,130
" Irrigation ... ... (A)	462,740	522,990	60,250
" Calcutta and South-Eastern Railway ...	7,500	7,500	...
" Bombay Special Fund...	...	22,970	22,970
	588,110	683,460	95,350

(A.) Includes £7,400 transferred from the Forest Budget estimate on account of probable receipts from Canal Plantations in N. W. P. and Punjab.

7. The decrease of £12,130 under head "Revenue, Miscellaneous" is due to the exclusion from the estimate of the value of stores supplied by the Secretary of State for Foreign States, Local Funds and Government workshops, which are now to be adjusted, not by a credit to Revenue, but by means of a remittance account. The reduction due to this cause, which is merely nominal, is about £28,200.

8. There is a decrease in Irrigation revenue of £ 60,250. The receipts in 1869-70 have been exceptionally large owing to the drought of the previous year.

9. No receipts are expected during 1870-71 on account of the late Bombay Special Fund.

10. An abstract of the estimated total receipts and disbursements of the Public Works Department on all accounts is also submitted herewith.

CALCUTTA,
9th March 1870.

G. CHESNEY,
Accountant General.

PUBLIC WORKS

BUDGET-ESTIMATE OF EXPENDITURE FROM IMPERIAL

	Madras.	Bombay.	Bengal.	N. W. Provinces.	Punjab.
Ordinary Expenditure.	£	£	£	£	£
Military.					
Original Works	40,000	232,500	100,000	102,700	171,000
Repairs	20,000	45,000	40,000	31,800	29,000
	60,000	277,500	140,000	134,500	200,000
Agricultural.					
Original Works	39,620	40,000	30,000	15,900	23,000
Repairs	120,000	50,000	40,000	45,000	54,400
State outlay on Guaranteed Irrigation Works ...	5,380	...	...	...	...
	165,000	90,000	70,000	60,900	77,400
Other Services.					
Civil Buildings ... Original Works ...	48,700	100,000	100,500	50,000	37,200
Civil Buildings ... Repairs	11,000	25,000	50,000	15,300	4,600
Communications ... Original Works ...	27,000	72,500	58,400	21,700	27,500
Communications ... Repairs	93,000	35,000	96,700	77,500	53,300
Miscellaneous Public Improvement ... Original Works ...	2,380	27,500	2,600	...	2,300
Miscellaneous Public Improvement ... Repairs	1,500	2,500	100	300	1,100
Establishment	130,920	150,000	175,200	141,400	131,300
Tools and Plant	13,000	12,500	9,000	6,500	8,100
Total ...	327,500	425,000	492,500	312,700	265,400
Total of above three heads ...	552,500	792,500	702,500	508,100	542,800
State outlay on Railways.					
Guaranteed Railways	20,470	80,700	14,000	15,400	5,700
Calcutta and South-Eastern Railway ...	...	...	12,500	...	...
Gross loss by Railway exchange	24,580	77,330	68,260	...	31,830
Total Ordinary ...	597,550	950,530	797,260	523,500	580,330
Extraordinary Expenditure.					
Irrigation Works ... Original Works ...	188,000	205,000	282,000	215,600	199,400
Irrigation Works ... Establishment ...	30,000	45,000	73,000	60,000	63,600
Irrigation Works ... Tools and Plant ...	2,000	7,500	45,000	24,400	72,000
	220,000	257,500	400,000	300,000	335,000
State Railways	...	15,000	15,500	314,300	885,000
Port Trust Works	...	155,000	...	...	...
Total Extraordinary ...	220,000	427,500	415,500	614,300	1,220,000
Grand Total ...	817,550	1,378,030	1,212,760	1,137,800	1,800,330

DEPARTMENT.

FUNDS ON PUBLIC WORKS IN INDIA FOR THE YEAR 1870-71.

Central Provinces.	British Burmah.	Oudh.	Hyderabad.	Rajpootana.	Central India.	Coorg.	Port Blair.	Total.
£	£	£	£	£	£	£	£	£
64,600	26,400	33,300	21,900	36,000	80,000	...	4,650	913,050
6,000	8,600	11,700	4,900	3,000	14,000	...	350	214,350
70,600	35,000	45,000	26,800	39,000	94,000	...	5,000	1,127,400
5,000	15,900	...	...	...	...	...	...	169,420
...	2,600	...	...	10,000	...	500	...	322,500
...	...	...	...	...	...	...	...	5,380
5,000	18,500	...	...	10,000	...	500	...	497,300
11,300	20,800	16,000	1,200	2,500	3,300	1,300	4,000	396,800
3,400	3,900	4,500	500	500	1,700	200	600	121,200
80,600	46,100	18,400	...	18,000	30,550	980	...	401,730
21,700	13,700	14,500	...	2,000	28,050	4,420	...	439,870
...	2,800	...	...	...	..	130	...	37,710
1,000	500	...	...	.	...	...	...	7,000
47,400	39,700	28,100	5,800	12,500	39,900	2,370	2,700	907,290
6,500	1,500	1,000	700	500	2,500	100	200	62,100
171,900	129,000	82,500	8,200	36,000	106,000	9,500	7,500	2,373,700
247,500	182,500	127,500	35,000	85,000	200,000	10,000	12,500	3,998,400
...	...	9,090	...	...	...	...	...	145,360
...	...	...	...	...	...	...	...	12,500
...	...	...	...	...	...	...	...	202,000
247,500	182,500	136,590	35,000	85,000	200,000	10,000	12,500	4,358,260
51,000	...	105,400	...	...	...	...	...	1,246,400
6,000	...	23,100	...	...	...	...	.	300,700
3,000	...	31,500	...	...	...	...	...	185,400
60,000	...	160,000	...	...	...	...	...	1,732,500
...	...	...	...	...	...	...	...	1,229,800
...	...	...	...	...	...	...	...	155,000
60,000	...	160,000	...	...	...	..	...	3,117,300
307,500	182,500	296,590	35,000	85,000	200,000	10,000	12,500	7,475,560

BUDGET-ESTIMATE OF THE

GENERAL ABSTRACT OF ESTIMATED EXPENDITURE FROM IMPERIAL FUNDS ON PUBLIC

	Military.		Civil Buildings.		Agricultural.		Communications.	
	Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.
	£	£	£	£	£	£	£	£
Madras ...	40,000	20,000	48,700	11,000	227,620	120,000	27,000	93,000
Bombay ..	232,500	45,000	100,000	25,000	245,000	50,000	72,500	35,000
Bengal ...	100,000	40,000	100,500	50,000	312,000	40,000	58,400	96,700
N. W. Provinces ...	102,700	31,800	50,000	15,300	231,500	45,000	21,700	77,500
Punjab ...	171,000	29,000	37,200	4,600	222,400	54,400	27,500	53,300
Central Provinces ...	64,600	6,000	11,300	3,400	56,000	...	80,600	21,700
British Burmah ...	26,400	8,600	20,800	3,900	15,900	2,600	46,100	13,700
Oudh ...	33,300	11,700	16,000	4,500	105,400	...	18,400	14,500
Hyderabad ...	21,900	4,900	1,200	500	...	...	...	...
Rajpootana ...	36,000	3,000	2,500	500	...	10,000	18,000	2,000
Central India ...	80,000	14,000	3,300	1,700	...	...	30,550	28,050
Coorg ...	...	...	1,300	200	...	500	980	4,420
Port Blair ...	4,650	350	4,000	600	...	...	...	...
Total ...	913,050	214,350	396,800	121,200	1,415,820	322,500	401,730	439,870

PUBLIC WORKS DEPARTMENT FOR 1870-71.

WORKS IN INDIA FOR THE YEAR FROM 1st APRIL 1870 TO 31st MARCH 1871.

Miscellaneous Public Improvement.		Total.		Establishment.	Tools and Plant.	State outlay on Guaranteed Irrigation Works.	Total Public Works Grant.	State outlay on Guaranteed Railways including loss by Exchange.	Outlay on State Railways.	Total Imperial Estimate.
Original Works.	Repairs.	Original Works.	Repairs.							1870-71.
£	£	£	£	£	£	£	£	£	£	£
2,380	1,500	345,700	245,500	160,920	15,000	5,380	772,500	45,050	...	817,550
175,000	2,500	825,000	157,500	202,500	20,000	...	1,205,000	158,030	15,000	1,378,030
2,600	100	573,500	226,800	248,200	54,000	...	1,102,500	82,260	28,000	1,212,760
...	300	405,900	169,900	201,400	30,900	...	808,100	15,400	314,300	1,137,800
2,300	1,100	460,400	142,400	194,900	80,100	...	877,800	37,530	885,000	1,800,330
...	1,000	212,500	32,100	53,400	9,500	...	307,500	...	...	307,500
2,800	500	112,000	29,300	39,700	1,500	...	182,500	...	...	182,500
...	...	173,100	30,700	51,200	32,500	...	287,500	9,090	...	296,590
...	...	23,100	5,400	5,800	700	...	35,000	...	...	35,000
...	...	56,500	15,500	12,500	500	...	85,000	...	...	85,000
...	...	113,850	43,750	39,900	2,500	...	200,000	...	...	200,000
130	...	2,410	5,120	2,370	100	...	10,000	...	...	10,000
...	...	8,650	950	2,700	200	...	12,500	...	...	12,500
185,210	7,000	3,312,610	1,104,920	1,215,490	247,500	5,380	5,885,900	347,360	1,242,300	7 475,560

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF IMPERIAL REVENUE OF THE PUBLIC WORKS DEPARTMENT TO BE RECEIVED DURING THE YEAR 1870-71.

Governments and Administrations.	Budget-Estimate, 1869-70.	Regular-Estimate, 1869-70.	Budget-Estimate, 1870-71.	Difference between Regular and Budget-Estimate. Increase.	Decrease.
Ordinary.	£	£	£	£	£
Revenue Miscellaneous					
Madras	15,000	15,000	15,000	...	...
Bombay	22,500	22,500	27 210	4,710	
Bengal	30,000	26,260	25,000	...	
North Western Provinces	30,000	28,000	20,000	....	8,000
Punjab	17,500	17,500	12,800	...	4,700
Central Provinces	5,000	5,250	5,000	...	250
British Burmah	3,910	3.960	3,850	...	110
Oudh	1,500	1,300	1,300	...	
Hyderabad	2,070	3.260	2,570	...	690
Rajpootana	950	950	1,000	50	
Central India	5,000	7,000	4,000	...	3,000
Coorg	5,125	6,436	130	...	6,306
Port Blair	...	10	10	...	...
	138,555	137,426	117,870		19,556
Revised Estimate	...	130,000	117,870	...	12,130
Irrigation.					
Madras	...	...	...	...	...
Bombay	15,000	4,290	3,540	...	...
Bengal	15,000	8,200	12,000	3,800	750
North Western Provinces	260,000	A 312,000	276,500		35,500
Punjab	190,000	A 198,500	170,700		27,800
	480,000	522,990	462,740	...	60,250
Railways.					
Calcutta and South-Eastern Railway ..	8,200	A 7,500	7,500	...	...
	8,200	7,500	7,500	...	...
Total Ordinary (revised) ...	626,755	660,490	588,110	...	72,380
Extraordinary.					
Bombay Special Fund	15,000	22,970	...	...	22,970
Total Extraordinary ...	15,000	22,970	...	...	22,970
Grand Total ...	641,755	683,460	588,110	...	95,350

A—Revised estimate, *vide* Public Works Department Memo. to Financial Department, No. 121 A G, dated 2nd March 1870.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RECEIPTS AND EXPENDITURE OF THE PUBLIC WORKS DEPARTMENT FOR 1870-71.

Receipts.	Amount.	Total.
	£	£
To Balance—		
Estimated cash in hand on 1st April 1870 ...	71,880	
„ amount at credit of Drawing Account on 1st April 1870	208,300	
		280,180
To Receipts from Civil Department—		
Credit Orders	7,754,195	
Local Fund Receipts	10,135	
Deductions for Service Funds	7,700	
Payments for land for Public Works and Railways...	185,000	
Transfers	165,000	
Gross loss by Railway exchange	202,000	
		8,324,030
To Receipts from Military Department	....	47,100
To London Account—		
Recoveries of advances made in London	15,100	
Estimated payments in England for stores in the Public Works Department	391,400	
		406,500
To Receipts on account of Revenue—		
Revenue from Public Works	588.110	
Gross gain by Railway Exchange	265,630	
		853,740
To Receipts from Debt heads of Account—		
Stock purchases and sales	277,200	
Barrack Department	8,450	
Recoveries on account of Tuccavee works	8,950	
„ „ of Miscellaneous advances ...	168,000	
Receipts from deposits	181,770	
Transfers	211,000	
		855,370
Grand Total ...	...	10,766,920

Expenditure.	Amount.	Total.
	£	£
By Expenditure against Budget grant	..	7,475,560
By Payments on account of Civil Department—		
Payments into Government Treasuries	611,290	
Public Works revenue and other receipts realized in Civil Department	628,600	
Local Fund expenditure by Officers of the Public Works Department	582,600	
Gross gain by Railway exchange	265,630	
		2,088,120
By Payments on account of Military Department ...	...	...
By Payments from Debt heads of Account—		
Stock purchases and sales	276,000	
Barrack Department	7,950	
Expenditure on account of Tuccavee works	...	
„ „ of Miscellaneous advances ...	173,790	
Payments from deposits	242,500	
Transfers	211,000	
		911,240
By Balance—		
Estimated cash in hand on 31st March 1871	72,800	
„ amount at credit of Drawing Account on same date	219,200	
		292,000
Grand Total ...	...	10,766,920

Note.—In this estimate the credits and debits to London on account of Capital and Revenue Account of Guaranteed Railways have been omitted, the same being shown in the Railway Budget-Estimate.

Note by LIEUT.-COL. G. CHESNEY, *Accountant General, Public Works Department, on the Budget-Estimate of Guaranteed Railways for* 1870-71.

I submit herewith the Budget-Estimate of Guaranteed Railways for 1870-71, compared with the Regular and Budget-Estimates of 1869-70, and based on the orders of the Government of India on the several Provincial Budget-Estimates. The following points may be noted:—

STATE EXPENDITURE.

2. The Regular-Estimate for 1869-70, excluding outlay debitable to the Bombay Special Fund, amounts to £375,620 against a Budget-Estimate of £174,050, but the increase of £201,570 is nominal only, being due to the change sanctioned in Financial Department Resolution No. 4378, dated 30th October 1869, under which the exchange account is to be shown in the gross, loss and gain being entered on both sides of the account. This estimate of gain for 1869-70 is £238,000, so that the net Ordinary State charges for Guaranteed Railways, excluding interest, amount to £137,620 against a Budget-Estimate of £174,050.

3. For 1870-71 the State charges amount to £347,360, of which £202,000 is on account of gross loss by exchange, the gross gain being £ 265,630. The balance of charge, £145,360, is for Establishment and Purchase of Land as follows:—

	1870-71. Budget-Estimate.	1869-70. Regular-Estimate.	Increase.
	£	£	£
Establishment	45,980	42,600	3,380
Purchase of land	99,380	96,020	3,360
	145,360	138,620	6,740

4. The increase of £3,380 under Establishment is made up of £1,000 for Military pay of Officers of Engineers seconded; the pay of a Deputy Consulting Engineer for Railways in Oudh; an increase in the pay of the Deputy Consulting Engineer in Punjab; and £1,200 for Establishment for examining and registering lands in possession of Railway Companies in Bombay.

5. The charges from 1864-65 have been as follows:—

	£
1864-65	30,705
1865-66	37,813
1866-67 (11 months)	34,511
1867-68	41,090
1868-69	38,502
1869-70 (Regular-Estimate)	42,600
1870-71 (Budget-Estimate)	45,980

6. Of the estimate of £99,380 for land, £51,500 is for the reclamation of Back Bay, and the purchase of property to give access to the new Railway terminus at Colaba. The abolition of the Bombay Special Fund has thrown this amount as a charge against Ordinary Revenue. Omitting this, the ordinary estimated charge for State expenditure on Railways for 1870-71 would have been only £ 93,860, against an estimated charge of £ 138,620 for 1869-70.

7. The following reductions have been made by the Government of India in the several Provincial Budget-Estimates for 1870-71 :—

Governments and Administrations.	Amount of estimate as submitted.	Amount as passed.	Decrease.
	£	£	£
Madras	20,367	20,470	+ 103
Bombay	156,061	80,700	75,361
Bengal	26,930	14,000	12,930
North-Western Provinces	25,000	15,400	9,600
Punjab	6,350	5,700	650
Central Provinces	55	...	55
Oudh	9,015	9,090	+ 75
	243,778	145,360	98,418

Net advances in India on account of Guaranteed Railways.

8. The Regular-Estimate under this head for 1869-70 amounts to £ 2,936,700, the Budget-Estimate for 1870-71 being £ 2,871,800. If these sums are spent, the aggregate of the Capital Account of the several Railway Companies will be as follows :—

Receipts.

Amounts received from the several Railway Companies on account of Capital and Debentures up to end of 1868-69	82,376,625
Estimated receipts in 1869-70	4,051,000
Ditto ditto in 1870-71	4,624,000
Total	91,051,625

Withdrawals.

	£	
Amount withdrawn to end of 1868-69, *viz.*—		
In England	31,553,110	
„ India	47,527,412	
		79,080,522
Estimated withdrawals in 1869-70—		
In England	2,370,000	
„ India	2,936,700	
		5,306,700
Estimated withdrawals in 1870-71—		
In England	2,297,000	
„ India	2,871,800	
		5,168,800
		89,556,022
Estimated balance at credit of several Companies on 1st April 1871 ...		1,405,603

9. No information is available as to the items comprising the estimated withdrawals in England during 1869-70 and 1870-71. The expenditure in England amounts to nearly as much as is incurred in India, and I merely draw attention to the circumstance as indicating the necessity for the exercise of as great a check in England as in India, to prevent the undue expansion of the Capital Account.

Estimate of Traffic Earnings.

10. The Regular-Estimate for 1869-70 amounts to £2,539,000, being £65,700 less than the Budget-Estimate, and but for a special credit of £135,000 to the Revenue Account on account of value of stores transferred from debit of Revenue to that of Capital, Sindh Railway, the difference would have been £200,700.

11. This large difference is due to a payment of £81,300 to the East Indian Railway on account of the moiety of the surplus profits for the first half of 1869, and to a general falling off in the traffic earnings in the Railways under the Government of Bombay, in the Jubbulpoor Extension of the East Indian Railway, the Eastern Bengal Railway, the Punjab Railway, and the Oudh and Rohilkhund Railway.

12. For 1870-71 the estimate of traffic earnings, after deduction of a sum of £90,000 on account of moiety of surplus profits East Indian Railway to be paid to shareholders, amounts to £2,840,570. This is on the supposition that the line to Bombay and some further portions of the Delhi Railway will be open for traffic by the 1st April 1870. Strict economy in the working expenses has also been calculated upon.

13. The estimated payments during 1870-71 on account of Guaranteed Interest amount to £4,363,000, so that the net charge on the Indian Revenues under this head amounts to £1,522,430, the estimated charge for 1869-70 being £1,594,870.

14. The following Statement of the probable transactions of the Madras Irrigation and Canal Company is given :—

	Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate, 1869-70.
	£	£	£
Advances on Construction Account.			
Amount to be obtained in India ...	...	...	5,500
„ „ in England ...	137,500	172,900	214,500
	137,500	172,900	220,000
Revenue Account.			
Gross earnings	9,900	1,630	9,900
Working expenses	2,300	500	2,300
Net Revenue ...	7,600	1,130	7,600

The falling off in the estimated net Revenue of 1869-70 is explained to be due to the main and distributary channels having been in a much less forward condition than was expected.

FORT WILLIAM,
The 25th February, 1870.

G. CHESNEY,
Accountant General.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF GUARANTEED RAILWAYS, 1870-71.

Abstract of the Charges and Revenue on account of Guaranteed Railways for 1870-71 *as compared with the Budget and Regular Estimate for* 1869-70.

PART.		BUDGET-ESTIMATE, 1870-71.	REGULAR-ESTIMATE, 1869-70.	BUDGET-ESTIMATE, 1869-70.
	STATE EXPENDITURE ON RAILWAYS.	£	£	£
	Ordinary Charges.			
I	Establishment and Land ...	145,360	138,620	159,450
II	Gross loss by Railway Exchange ...	202,000	237,000	A 14,600
	Total Ordinary ...	347,360	375,620	174,050
	Extraordinary Charges.			
	Land, Bombay Special Fund ...	...	47,500	60,000
	TOTAL STATE EXPENDITURE ...	347,360	423,120	234,050
	ADVANCES ON RAILWAY CAPITAL ACCOUNT.			
III	Net Advances ...	2,871,800	2,936,790	3,255,100
	IMPERIAL REVENUE.			
IV	Net railway traffic earnings to be credited to Government ...	2,840,570	2,539,000	2,604,700
IV	Net revenue from Madras Irrigation and Canal Company	7,600	1,130	7,600
	Total ...	2,848,170	2,540,130	2,612,300
II	Add Gain by Railway Exchange ..	265,630	238,000	...
	TOTAL IMPERIAL REVENUE ...	3,113,800	2,778,130	2,612,300

A.—Net loss by Railway Exchange.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1870-71.

Part I.

Abstract of the estimated State Expenditure on control of, and purchase of land for Guaranteed Railways for the year from 1st April 1870 to 31st March 1871, as contrasted with the Regular and Budget-Estimate for 1869-70.

		Control.			Land.			Total.		
		1870-71.	1869-70.		1870-71.	1869-70.		1870-71.	1869-70.	
		Budget-Estimate.	Regular-Estimate.	Budget-Estimate.	Budget-Estimate.	Regular-Estimate.	Budget-Estimate.	Budget-Estimate.	Regular-Estimate.	Budget-Estimate.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras		66,400	65,200	65,200	1,38,300	20,000	39,000	2,04,700	85,200	1,04,200
Bombay ...	Ordinary Charges ...	1,92,000	1,69,200	1,69,200	6,15,000	2,30,800	4,00,000	8,07,000	4,00,000	5,69,200
	Special Fund	...	...	...	...	4,75,000	6,00,000	...	4,75,000	6,00,000
Bengal		90,000	1,04,500	1,04,500	50,000	1,82,000	1,82,000	1,40,000	2,86,500	2,86,500
North-Western Provinces		14,000	...	...	1,40,000	3,00,000	3,00,000	1,54,000	3,00,000	3,00,000
Punjab		56,500	58,500	51,000	500	3,000	5,000	57,000	61,500	56,000
Central Provinces		...	...	...	...	30,000	50,000	...	30,000	50,000
Oudh		40,900	28,600	28,600	50,000	1,94,400	2,00,000	90,900	2,23,000	2,28,600
Total ...	Ordinary Grant	4,59,800	4,26,000	4,18,500	9,93,800	9,60,200	11,76,000	14,53,600	13,86,200	15,94,500
	Special Fund	...	...	...	...	4,75,000	6,00,000	...	4,75,000	6,00,000
	Total	4,59,800	4,26,000	4,18,500	9,93,800	14,35,200	17,76,000	14,53,600	18,61,200	21,94,500

The State expenditure on the Madras Irrigation and Canal Company during 1870-71, amounting to Rs. 53,800, is provided for from the ordinary grant for Public Works.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1870-71.

Part II.

Detail of the estimate of State Expenditure for loss by Exchange arising out of transaction from Guaranteed Railways in India during the year from 1st April 1870 to 31st March 1871, as contrasted with the Regular-Estimate for 1869-70.

	Budget-Estimate, 1870-71.						Regular-Estimate, 1869-70.					
	Net advances on account of Capital Funds, 1870-71.	Loss by Exchange on Capital Advances.	Net Revenue in 1870-71.	Gain by Exchange of Net Revenue.	Net loss by Exchange.	Net gain by Exchange.	Net advances on account of Capital Funds, 1869-70.	Loss by Exchange on Capital Advances.	Net Revenue in 1869-70.	Gain by Exchange of Net Revenue.	Net loss by Exchange.	Net gain by Exchange.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railways under the Government of Madras .	29,50,000	2,45,800	43,25,000	3,60,500	. .	1,14,700	23,00,000	1,92,000	39,00,000	3,25,000	...	1,33,000
Ditto ditto of Bombay...	92,78,000	7,73,300	88,50,000	7,37,500	35,800	...	1,18,37,000	9,86,000	A 79,00,000	6,58,500	3,27,500	...
Ditto ditto of Bengal ...	81,91,000	6,82,600	1,75,00,000	14,58,300	...	7,75,700	95,50,000	7,96,000	1,60,70,000	13,40,000	...	5,44,000
Ditto ditto of Punjab . .	38,19,000	3,18,300	12,00,000	1,00,000	2,18,300	.	47,50,000	3,96,000	6,80,000	56,500	3,39,500	...
Total ...	2,42,38,000	20,20,000	3,18,75,000	26,56,300	2,54,100	8,90,400	2,84,37,000	23,70,000	2,85,50,000	23,80,000	6,67,000	6,77,000
Deduct Loss by Exchange	...	...	...	20,20,000	...	2,54,100	...		...	23,70,000	...	6,67,000
Net Gain by Exchange	...	...	...	6,36,300	...	6,36,300		...	...	10,000	...	10,000

A.—Includes value of stores transferred from debit of Revenue to that of Capital Sindh Railway, as also sale proceeds of materials of Chinee Creek Bridge.

No loss and gain by exchange calculated on the transactions of the Indian Tramway Company and the Oudh and Rohilkhund Railway, the contract rate of exchange being at the rate of 2*s*. the rupee.

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1870-71.

Part III.

Detail of the estimate of Advances in India for expenditure against Capital Account of Guaranteed Railways during the year from 1st April 1870 to 31st March 1871, as compared with the Regular and Budget-Estimate for 1869-70.

	Gross Advances.		Refunds.		Net Advances.		
	Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate, 1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.							
Madras Railway ... North-West Line	23,50,000	18,00,000	3,50,000	2,00,000	20,00,000	16,00,000	18,00,000
Madras Railway ... South-West "	18,50,000	13,50,000	9,50,000	9,00,000	9,00,000	4,50,000	5,00,000
Great Southern of India Railway	2,35,000	4,43,000	1,85,000	1,93,000	50,000	2,50,000	2,75,000
TOTAL MADRAS	44,35,000	35,93,000	14,85,000	12,93,000	29,50,000	23,00,000	25,75,000
BOMBAY.							
Great Indian Peninsula Railway	1,40,00,000	1,60,00,000	58,00,000	60,00,000	82,00,000	1,00,00,000	1,20,00,000
Bombay, Baroda and Central India Railway	22,15,000	23,00,000	13,00,000	17,00,000	9,15,000	6,00,000	10,75,000
Sindh Railway	3,50,000	18,70,000	1,80,000	6,20,000	1,70,000	12,50,000	—1,25,000
Indus Flotilla	3,14,000	3,79,000	3,21,000	3,92,000	—7,000	—13,000	30,000
TOTAL BOMBAY	1,68,79,000	2,05,49,000	76,01,000	87,12,000	92,78,000	1,18,37,000	1,29,80,000
BENGAL.							
East Indian Railway ... Main Line	1,05,00,000	1,11,00,000	29,00,000	34,00,000	76,00,000	77,00,000	60,00,000
East Indian Railway ... Jubbulpoor Extension	5,00,000	9,50,000	4,00,000	6,00,000	1,00,000	3,50,000	8,00,000
Eastern Bengal Railway	8,41,000	18,60,000	3,50,000	3,60,000	4,91,000	15,00,000	15,00,000
TOTAL BENGAL	1,18,41,000	1,39,10,000	36,50,000	43,60,000	81,91,000	95,50,000	83,00,000
PUNJAB.							
Punjab Railway	6,19,000	...	4,00,000	...	2,19,000	—2,50,000	7,00,000
Delhi Railway	40,00,000	..	4,00,000	..	36,00,000	50,00,000	55,00,000
TOTAL PUNJAB	46,19,000	...	8,00,000	..	38,19,000	47,50,000	62,00,000
OUDH.							
Oudh and Rohilkhund Railway	67,10,000	35,00,000	2,10,000	2,00,000	65,00,000	33,00,000	50,00,000
	4,44,84,000	...	1,37,46,000	...	3,07,38,000	3,17,37,000	3,50,55,000
Less loss by Railway Exchange					20,20,000	23,70,000	25,04,000
Advances in English currency ... ... £					2,871,800	2,936,700	3,255,100
Madras Irrigation and Canal Company.					£	£	£
Amount estimated to be withdrawn in England					137,500	172,900	214,500
" " in India					...	...	5,500
Total ...					137,500	172,900	220,000

PUBLIC WORKS DEPARTMENT.

BUDGET-ESTIMATE OF THE RAILWAY DEPARTMENT FOR 1870-71.

Part IV.

Detail of the estimated Revenue from Guaranteed Railways during the year from 1st April 1870 to 31st March 1871, as compared with the Regular and Budget-Estimate for 1869-70.

	Gross Earnings.			Working Expenses.			Net Revenue.		
	1870-71, Budget-Estimate.	1869-70.		1870-71, Budget-Estimate.	1869-70.		1870-71, Budget-Estimate.	1869-70.	
		Regular-Estimate.	Budget-Estimate.		Regular-Estimate.	Budget-Estimate.		Regular-Estimate.	Budget-Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.									
Madras Railway ... North-West Line ...	21,00,000	16,50,000	20,00,000	8,00,000	6,50,000	8,00,000	13,00,000	10,00,000	12,00,000
Madras Railway ... South-West Line ...	47,00,000	46,00,000	48,00,000	21,00,000	21,00,000	23,00,000	26,00,000	25,00,000	25,00,000
Great Southern of India Railway	8,50,000	8,00,000	8,00,000	4,25,000	4,00,000	4,00,000	4,25,000	4,00,000	4,00,000
Indian Tramway	55,000	55,000	48,000	43,000	45,000	43,000	12,000	10,000	5,000
	77,05,000	71,05,000	76,48,000	33,68,000	31,95,000	35,43,000	43,37,000	39,10,000	41,05,000
BOMBAY.									
Great Indian Peninsula Railway	1,90,00,000	1,55,00,000	1,60,00,000	1,22,00,000	1,01,00,000	96,00,000	68,00,000	54,00,000	64,00,000
Bombay, Baroda and Central India Railway ...	48,00,000	46,00,000	45,00,000	30,00,000	35,00,000	30,00,000	18,00,000	11,00,000	15,00,000
Sindh Railway	8,00,000	7,50,000	12,50,000	7,00,000	8,50,000	10,00,000	1,00,000	—1,00,000	2,50,000
Indus Flotilla	10,70,000	10,20,000	10,00,000	9,20,000	8,70,000	7,00,000	1,50,000	1,50,000	3,00,000
	2,56,70,000	2,18,70,000	2,27,50,000	1,68,20,000	1,53,20,000	1,43,00,000	88,50,000	65,50,000	84,50,000

Bengal.									
East Indian Railway ... Main Line ...	2,70,00,000	2,66,00,000	2,60,00,000	1,12,00,000	1,11,00,000	1,25,00,000	1,58,00,000	1,55,00,000	1,35,00,000
East Indian Railway ... Jubbulpoor Extension ...	15,00,000	10,25,000	15,00,000	10,00,000	12,25,000	10,50,000	5,00,000	—2,00,000	4,50,000
Eastern Bengal Railway	25,00,000	18,80,000	20,00,000	13,00,000	11,10,000	9,00,000	12,00,000	7,70,000	11,00,000
	3,10,00,000	2,95,05,000	2,95,00,000	1,35,00,000	1,34,35,000	1,44,50,000	1,75,00,000	1,60,70,000	1,50,50,000
Punjab.									
Punjab Railway	12,00,000	10,53,000	12,00,000	9,00,000	9,73,000	8,00,000	3,00,000	80,000	4,00,000
Delhi and Umritsur Railway	19,00,000	13,00,000	10,00,000	10,00,000	7,00,000	7,00,000	9,00,000	6,00,000	3,00,000
	31,00,000	23,53,000	22,00,000	19,00,000	16,73,000	15,00,000	12,00,000	6,80,000	7,00,000
Oudh.									
Oudh and Rohilkund Railway	2,85,000	2,13,000	3,25,000	2,10,000	1,90,000	2,25,000	75,000	23,000	1,00,000
Grand Total ...	6,77,60,000	6,10,46,000	6,24,23,000	3,57,98,000	3,38,13,000	3,40,18,000	3,19,62,000	2,72,33,000	2,84,05,000
Add value of stores transferred from debit of Revenue to that of Capital Sindh Railway, as also sale proceeds of materials of Chinee Creek Bridge.							...	13,50,000	...
							3,19,62,000	2,85,83,000	2,84,05,000
Less moiety of surplus profits, East Indian Railway, to be paid to shareholders							9,00,000	8,13,000	...
Net sum to be credited to Government							3,10,62,000	2,77,70,000	2,84,05,000
Thus apportioned—							£.	£.	£.
Against charges for guaranteed interest							2,840,570	2,539,000	2,604,700
Gain by Exchange							265,630	238,000	235,800
Total							3,106,200	2,777,000	2,840,500
	£	£	£	£	£	£	£	£	£
Madras Irrigation and Canal Company ...	9,900	1,630	9,900	2,300	500	2,300	7,600	1,130	7,600

FINAL ESTIMATE OF GUARANTEED RAILWAYS FOR 1869-70.

Nos. 140—5 A—R, dated 16th March, 1870.

RESOLUTION—By the Government of India, P. W. Dept.

Read the following :—

Note by LIEUT.-COL. G. CHESNEY, *Accountant General, Public Works Department, on the final guaranteed Railway Estimate for* 1869-70.

The Railway regular-estimate for 1869-70 has already been submitted to the Financial Department, but the figures to be finally adopted in the Financial Statement have still to be reported. With this view I beg to submit the following remarks on the subject :—

Advances on Construction Account.

2. The following table shows the probable net advances during 1869-70, compared with the net amount advanced in 1868-69, and the regular estimate for the current year :—

	Amounts advanced up to end of January.		Amounts for February and March.		Total.		
	1868-69.	1869-70.	1868-69.	1869-70 (estimated).	1868-69.	1869-70, present final estimate.	Regular-estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Railway, North-West Line	18,34,520	14,79,483	4,05,574	4,10,000	22,40,094	19,26,384	20,50,000
Ditto, South-West Line		36,901					
Great Southern of India Railway	3,43,745	3,41,156	68,562	70,000	4,12,307	4,11,156	2,50,000
Great Indian Peninsula Railway ..	81,90,740	60,68,893	24,30,251	25,00,000	1,06,20,991	85,68,893	1,00,00,000
B. B. and C. I. Railway	7,03,502	1,00,086	1,38,165	35,000	8,41,667	1,35,086	6,00,000
Sindh Railway	—15,75,939	10,72,412	83,386	1,00,000	—14,92,553	11,72,412	12,50,000
Indus Flotilla	60,589	1,318	4,63,259	5,000	5,23,848	6,318	—13,000
E. I. Railway, Main Line ...	18,07,964	44,36,405	11,84,628	3,13,595	29,92,592	47,50,000	77,00,000
Ditto, Jubbulpoor Line ...	15,19,621	4,72,639	1,00,000	77,361	16,19,621	5,50,000	3,50,000
Eastern Bengal Railway	13,17,397	12,62,793	2,40,021	1,62,207	15,57,418	14,25,000	15,00,000
Punjab Railway	2,14,182	—2,75,777	1,11,515	.	3,25,697	—2,75,777	—2,50,000
Delhi Railway	54,72,529	36,16,927	11,80,316	8,00,000	66,52,845	44,16,927	50,00,000
Oudh and Rohilkund Railway	5,93,877	15,04,668	2,37,616	5,00,000	8,31,523	20,04,668	33,00,000
	2,04,82,727	2,01,17,904	66,43,323	49,73,163	2,71,26,050	2,50,91,067	3,17,37,000

3. With reference to the results shown in this table, the Financial Department may perhaps be informed that the net advances on Construction account for Guaranteed Railways during 1869-70 may be taken at 251 lakhs, *viz.* :—

	Lakhs.
For Railways on which the rate of exchange is calculated at the rate of 1*s.* 10*d.* the rupee	231
For Oudh and Rohilkund Railway	20
Total ...	251

4. The gross loss by exchange will thus be Rs. 19,25,000 instead of Rs. 23,70,000 as entered in the regular estimate.

Net Profits.

5. The following statement shews the probable declared net profits of the several Railways for the year 1869.—

	Declared profits for the half-year ending 30th June 1869.	Estimated by Consulting Engineer for half-year ending 31st December.	Total.	Regular-Estimate.
	Rs.	Rs.	Rs.	Rs.
Madras Railway, North-West Line	3,90,211	5,33,696	9,23,907	10,00,000
Ditto, South-West Line	12,47,980	9,51,748	21,99,728	25,00,000
Great Southern of India Railway	1,39,533	1,41,282	2,80,815	4,00,000
Great Indian Peninsula Railway	39,94,582	12,40,000	52,34,582	54,00,000
Bombay, Baroda and Central India Railway	10,70,446	6,68,000	17,38,446	11,00,000
Sindh Railway	1,73,891	10,000	1,83,891	—1,00,000
Indus Flotilla	1,26,174	97,000	2,23,174	1,50,000
East Indian Railway, Main Line	90,07,178	71,66,730	1,61,73,908	1,55,00,000
Ditto, Jubbulpoor Line	—1,11,756	...	—1,11,756	—2,00,000
Eastern Bengal Railway	4,18,834	4,86,000	9,04,834	7,70,000
Punjab Railway	1,14,067		1,14,067	80,000
Delhi Railway	3,75,929	A2,50,000	6,25,929	6,00,000
Oudh and Rohilkund Railway	13,018	25,537	38,555	23,000
Indian Tramway	9,175	82	9,257	10,000
Total ...	1,69,69,262	1,15,70,075	2,85,39,337	2,72,33,000

A.—Estimated in this Office.

6. It is however necessary that the amount to be brought to account in the finance accounts as net traffic earnings should consist of the probable declared net profits of the official year ; this is obtainable from the following table :—

	Profits for 1869 as per column 4 of preceding statement.	Less sum included therein as net earnings of the first 3 months of 1869.	Balance for the last 9 months of 1869.	Add net traffic receipts of January and February as estimated by Consulting Engineer.	Add net receipts as estimated in this Office for March 1870.	Total, Final Estimate, 1869-70.	Regular-Estimate, 1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Railway, North-West Line	9,23,907	1,42,613	7,81,294	76,202	38,000	8,95,496	10,00,000
Ditto, South-West Line	21,99,728	5,98,593	16,01,135	3,03,792	1,55,000	20,59,927	25,00,000
Great Southern of India Railway	2,80,815	69,768	2,11,047	40,000	20,000	2,71,047	4,00,000
Great Indian Peninsula Railway..	52,34,582	23,86,072	28,48,510	12,38,000	6,20,000	47,06,510	54,00,000
Bombay, Baroda and Central India Railway	17,38,446	3,35,537	14,02,909	4,73,000	2,36,000	21,11,909	11,00,000
Sindh Railway ...	1,83,891	50,289	1,33,602	30,000	15,000	1,78,602	—1,00,000
Indus Flotilla ..	2,23,174	58,100	1,65,074	14,000	7,000	1,86,074	1,50,000
East Indian Railway, Main Line	1,61,73,908	47,81,515	1,13,92,393	33,72,500	16,00,000	1,63,64,893	1,55,00,000
Ditto, Jubbulpoor Line ...	-- 1,11,756	— 64,275	— 47,481	..	..	—47,481	—2,00,000
Eastern Bengal Railway ...	9,04,834	2,34,393	6,70,441	1,50,000	75,000	8,95,441	7,70,000
Punjab Railway ...	1,14,067	81,443	32,624	15,000	7,000	54,624	80,000
Delhi Railway ...	6,25,929	1,18,145	5,07,784	1,00,000	50,000	6,57,784	60,00,000
Oudh and Rohilkund Railway ...	38,555	14,850	23,705	12,712	6,000	42,417	23,000
Indian Tramway ...	9,257	3,383	5,874	361	180	6,415	10,000
Total ...	2,83,39,337	88,10,486	1,97,28,911	58,25,567	28,29,180	2,83,83,658	2,72,33,000

7. On the whole, then, the final estimate of net receipts may be adopted as follows :—

	Rs.
Estimated net profits as per above table	2,83,84,000
Add value of stores transferred from debit of Revenue to that of Capital Sindh Railway, which having diminished the net receipts on account of traffic earnings of previous years as shown in the Finance and Revenue Accounts may now be fairly brought to credit as Revenue	13,50,000
Total	2,97,34,000
Less moiety of surplus profits paid to shareholders, East Indian Railway	8,13,000
Net receipts	2,89,21,000
Less gain by exchange on Rs. 2,97,34,000	24,78,000
Net amount in English currency	£ 2,644,300
Add amount refunded in England on account of loss in working the Jubbulpoor Line	„ 10,244
Total ...	£ 2,654,544
The regular-estimate already submitted being ...	„ 2,539,000

RESOLUTION.—With reference to the wide difference between the regular-estimate of Construction outlay and the estimate now sent forward, the Governor General in Council desires that it may be recorded that serious notice will be taken in this Department of the inaccuracy of the Provincial regular-estimates if the actuals are hereafter found to confirm the correctness of the figures now recommended by the Accountant General, Public Works Department.

ORDER.—Ordered, that copy of this Note be forwarded to the Financial Department for information, with the remark that the suggestions made in it by the Accountant General, Public Works Department, are concurred in by the Governor General in Council in this Department.

Ordered also, that a copy be forwarded to the several Governments and Administrations in the Railway Branch noted in the margin, for information.

Governments of Madras, Bombay, Bengal, and Punjab, and Chief Commissioner, Oudh.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Budget-Estimate of expenditure on State Railways during 1870-71.

	Budget-Estimate, 1870-71.		
	In India.	In England.	Total.
EXTRAORDINARY.	Rs.	Rs.	Rs.
Bombay.			
Hooblee and Carwar Railway	1,50,000	...	1,50,000
Bengal.			
Calcutta and South-Eastern Railway	...	1,05,000	1,05,000
Survey of Railway north of Ganges	50,000	...	50,000
Total ...	50,000	1,05,000	1,55,000
North-Western Provinces.			
Rajpootana Railway	19,78,000	7,00,000	26,78,000
Rolling-stock	2,50,000	2,15,000	4,65,000
Total ...	22,28,000	9,15,000	31,43,000
Punjab.			
Punjab Northern Railway	49,50,000	10,00,000	59,50,000
Indus Valley Line	14,25,000	...	14,25,000
Rolling stock	7,50,000	7,25,000	14,75,000
Total ...	71,25,000	17,25,000	88,50,000
TOTAL EXTRAORDINARY ...	95,53,000	27,45,000	1,22,98,000
ORDINARY.			
Charges. Rs.			
Calcutta and South-Eastern Railway. { Construction ... 50,000; Working expenses. 75,000 }	1,25,000	...	1,25,000
Revenue.			
Calcutta and South-Eastern Railway	75,000	...	75,000
NET CHARGE ...	50,000	...	50,000

In addition to the above, it is estimated that the following expenditure will be incurred on Railways the funds for which are to be provided by Native States :—

CAPITAL.			REVENUE.		
Provided by Nizam.	Rs.		*Provided from revenues of the Berars.*		Rs.
Hyderabad Railway ...	5,00,000	*Charges.*	Khamgaon Branch ...		25,000
Provided from revenues of the Berars.					
Oomrawuttee Branch Railway ...	2,50,000	*Revenue.*	Ditto ...		40,000
Total ...	7,50,000		Net Revenue ...		15,000

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

PUBLIC WORKS BUDGET ORDERS, 1870-71.

MADRAS BUDGET ORDERS, 1870-71.

The Madras Budget-Estimate for 1870-71 has been prepared under the head Ordinary for the original grant of Rs. 60 lakhs assigned in Public Works Department Circular No. 96 of 1869. This was reduced in Public Works Department Circular No. 104 of 1869 to Rs. 55¼ lakhs, and in order to make up the difference, the Government of Madras have since suggested the following reductions in the estimate :—

	Rs.
Under head "Original Works," "Miscellaneous Public Improvement", Rs. 80,000 appropriated for the restoration of the Madras Pier	75,000
Reduction from 14 to 10 lakhs in Repairs, Agricultural ...	4,00,000
Total ...	4,75,000

2. The Ordinary Estimate for 1870-71 will thus stand as follows, as compared with the grant of 1869-70 :—

	1870-71.	1869-70.	Difference.	
			Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.
Works and Repairs—				
Military	6,00,000	10,00,000	...	4,00,000
Agricultural	14,50,000	20,00,000	...	5,50,000
Other Services	18,35,810	35,80,720	...	17,44,910
Total ...	38,85,810	65,80,720	...	26,94,910
Tools and Plant ...	1,30,000	55,000	75,000	...
Establishment ... Establishment General...	13,76,360	13,74,990	1,370	...
Establishment ... Conservancy	90,610	87,470	3,140	...
Establishment ... Civil Engineering College	42,220	41,820	400	...
Grand Total ...	55,25,000	81,40,000	...	26,15,000

3. Thus, although there has been a total reduction of Rs. 26¼ lakhs, the charge for Establishment is actually higher than in the current year, and absorbs one-fourth of the total allotment. The Government of India cannot consider this to be a satisfactory arrangement, it being in effect that precisely as much establishment is to be employed as during 1869-70 to do just half as much work.

4. It may be admitted that establishment and work cannot always be maintained in a constant proportion, and that the former may often be of necessity comparatively expensive when the progress of work is diminished, especially if the decrease is made suddenly, but it has to be observed that in every other Province a vigorous effort has been made to bring down the establishment charges into some sort of reasonable harmony with the reduced scale of work, the persons thus set free having been absorbed on the Irrigation and other Extraordinary works, and the Government of India think it quite essential that something of the same kind should be carried out in Madras. In other parts of India the charge on this head does not even now exceed 20 per cent. on the total grant. The exact reduction to be made in Madras cannot be told till the promised report on the re-organization of establishments in that Presidency is received, but the Government of India think that in the meantime a reduction of at least 2 lakhs should be made, and it is now ordered accordingly.

5. The sum thus reduced is here added to the provision for Repairs, Agricultural, because the Government of Madras have heretofore strongly represented

that the sum provided for this purpose was not sufficient to protect the important interests at stake, so that it appears undesirable to allow the reduction of 4¾ lakhs in the total grant to fall chiefly on the allotment for this head of service. But it will of course be open to that Government to propose a different arrangement.

ORIGINAL WORKS.

MILITARY.

6. *Item* 11. *Ulsoor Water Project, Bangalore. Computed expenditure to* 31*st March* 1870, *Rs.* 1,78,465. *Grant for* 1870-71, *Rs.* 30,000.—Passed on the understanding that the revised estimate for this work is furnished to the Government of India without any unnecessary delay.

7. *Item* 15. *Shider Ammunition Factory, Madras. Amount of estimate, Rs.* 71,500. *Grant for* 1870-71, *Rs.* 35,000.—As the factories at Kirkee and Dum-Dum are now in full progress of construction, the construction of this work may be postponed for the present, and the grant applied to the completion of others already in progress.

8. *Item* 16. *Lawrence Asylum Buildings, Ootacamund. Computed outlay to* 31*st March* 1870, *Rs.* 8,08,435. *Grant for* 1870-71, *Rs.* 70,200.—May stand, subject to the condition specified by the Government of Madras, that no outlay is incurred from that allotment until the revised estimate for the work has been sanctioned by the Government of India.

CIVIL BUILDINGS.

9. It is suggested that, under the present reduced state of the grants, it will be desirable not to commence the undermentioned new buildings at present, and to apply the appropriations made for them to accelerate the progress of others already commenced :—

		Rs.
Item No. 23	Store-shed at Public Works Store Yard, Madras ...	15,000
,, ,, 32	Sub-Magistrate's Cutcherry and Subsidiary Jail Malialis	6,000
Items Nos. 34 to 38.—	Ditto ditto, Vizagapatam District ...	17,780
		38,780

10. *Item* 25. *Preservation of Teroomalay Naick's Palace, Madura, Rs.* 10,000.—Under the explanation furnished by the Government of Madras, the grant is passed, but the work should be carried out on a regularly sanctioned estimate.

			Rs.
33.	Police Stations,	Ganjam	3,900
40.	,, ,,	Vizagapatam	6,000
44-7.	,, ,,	Kistna, Nellore, Cuddapah and Kurnool	8,600
42.	,, ,,	Godavery	2,500
50.	,, ,,	Bellary	8,000
52.	,, ,,	Madras	1,200
54.	,, ,,	North Arcot	2,500
55.	,, ,,	South Arcot	2,000
58.	,, ,,	Salem	2,000
60.	,, ,,	Tanjore	1,200
62.	,, ,,	Trichinopoly	1,700
63.	,, ,,	Coimbatore	2,800
67.	,, ,,	Malabar	2,500
68.	,, ,,	South Canara	1,000
71 to 73.	,, ,,	Wynaad, Madura, and Tinnevelly ...	7,100
			53,000

11. *Items as per margin. Police Stations, Rs.* 53,000.—Remarks are made in the Budget-Estimate to the effect that these works are in progress on estimates, which it is understood have been sanctioned by the Government of Madras. The total estimated expenditure on the works is not shown, but it is understood to amount to Rs. 19 lakhs.

		Rs.
31.	Additions and alterations to Zillah Jail, Berhampoor ...	3,120
39.	Subsidiary Jail at Chodavaram	2,880
43.	Improvements to Jail at Guntoor	2,080
48.	Court-house, Bellary	20,000
49.	Improvements to Jail at Bellary	10,000
56.	Talook Cutcherry, Ahtoor	2,220
57.	Tehsildar's Cutcherry and Subsidiary Jail at Vaniembady	3,200
59.	Court-house, Tanjore	13,000
64.	Talook Cutcherry and Subsidiary Jail, Tellichery ...	2,400
65.	,, ,, ,, Munjerry ...	5,000
69.	Sub-Magistrate's house, Vyherry	2,500
70.	,, ,, Goodalore	10,500
		76,900

12. *Items as per margin. Court-houses and Subsidiary Jails.*—It has to be noticed that the general scheme for carrying out these buildings was disapproved by the Government of India, *vide* Public Works Department Resolution Nos. 736—8 A, dated 31st August 1869. It is requested that no new works of this nature may be commenced until the questions raised in that Resolution have been disposed of.

13. *Items* 53 *and* 61. *Central Jails at Vellore and Trichinopoly. Grants for* 1870-71, *Rs.* 40,000 *and Rs.* 17,680, *respectively.*—The revised estimates for these works have not yet been sanctioned by the Government of India, pending reply to references made to the Government of Madras on the subject.

COMMUNICATIONS.

14. *Item* 109. *Constructing roads and clearing jungle in the Jeypoor country. Computed outlay to end of* 1869-70, *Rs.* 45,000. *Grant for* 1870-71, *Rs.* 10,000.—A formal estimate is no doubt impracticable here, but some distinct limit of expenditure should be placed on the Officer concerned in regard to each item of work to be undertaken by him.

15. *Items* 205, 206, *and* 207. *Roads in Wynaad. Computed expenditure to* 31*st March* 1870, *Rs.* 7,84,784. *Grant for* 1870-71, *Rs.* 60,000.—The proceedings of the Madras Government for October 1869 shew that orders have been given for the preparation of complete estimates for the various lines into which the group of roads has been divided. It is hoped that these will shortly be supplied.

MISCELLANEOUS PUBLIC IMPROVEMENT.

16. The grant under this head is reduced to Rs. 23,800 to make the allotment an even sum.

AGRICULTURAL, EXTRAORDINARY.

17. The following works have still to be sanctioned as chargeable to loan :—

	Rs.
Item 75.—Rooshkoolia Project...	50,000
Items 77 to 81.—Works in Godavery Delta	2,25,000
Item 90.—Improvements to Irrigation channels, Northern Delta ...	2,60,000
„ 93.—Chembrumbaukam Tank Project	2,00,000
„ 103.—Peryaur Project	50,000
	6,85,000

18. The estimates for Items 75 and 103 will require the sanction of the Secretary of State before they are commenced upon.

19. The estimates for Items 77 to 81 and 90 are understood to have been under consideration for some time. No expenditure can be authorized on them for the coming year until they are properly sanctioned.

20. The Government of India have not been satisfied that Item 93, Chembrumbaukam Tank Project, ought to be classed as Extraordinary. The Government of Madras should be asked to permit no more delay in sending up the revised estimate, and to state what reasons there may be for inferring that the work will prove remunerative. Meanwhile, no outlay on the work from Loan funds can be allowed to take place in the coming year.

21. *Item* 92. *Madras Water-supply Project. Amount of sanctioned estimate Rs.* 6,11,759. *Computed outlay to end of* 1869-70, *Rs.* 8,25,939. *Grant for* 1870-71, *Rs.* 2,00,000.—The supplementary estimate for this work, called for in Public Works Department letter No. 249 A—I, dated 20th December 1869, is awaited.

83 to 86—Works in the Kistna Delta.

Revised estimates for the items noted in the margin should also be asked for at once.

REPAIRS.

22. It is anticipated that the reduction in the grant for Agricultural, Repairs, from 14 to 10 lakhs, may prove injurious to Irrigation works generally. In framing estimates for repair allotments, and comparing them with those of

past years, it has to be considered that a large sum is required for the maintonance of the numerous canals that have recently been opened out in the Deltas along the East Coast. The silt thrown into these canals must be cleared out if the supply of water is to be maintained, and as labour is very scarce, any neglect at the present time cannot be made up for by larger grants in future. In this view, the provision for 1870-71 is increased to Rs. 12 lakhs by transfer of Rs. two lakhs from the allotment for Establishment.

23. As regards the balance of the four lakhs reduced from the estimate, it is taken for granted that in selecting the agricultural works as the class which could easiest bear a reduction, the Government of Madras is quite satisfied that the important interests affected by those works will not suffer, or, otherwise, that it is intended to relieve Imperial revenues by requiring the cultivators to do more for themselves, either directly, or by means of an additional cess, towards the maintenance of the numerous petty tanks and other irrigation works scattered over the Presidency.

24. Under the head Communications, a provision of Rs. 11,019 has been made for repairs to Travellers' Bungalows. Sanction was accorded in Public Works Department letter No. 502A, dated 2nd June 1865, to these buildings being kept in repair from Imperial funds until they become self-supporting. In no other Province of India is this allowed, and with reference to the correspondence with the Government of Madras, terminating with Public Works Department letter No. 401A, dated 1st June 1868, the time appears to have arrived to discontinue grants from Imperial funds, and the Government of Madras should be requested to arrange accordingly with effect from 1871-72.

25. The provision of Rs. 3,960 from Imperial funds for repairs of station roads at Ootacamund, Coonoor and Kotagherry should apparently be paid for by local rates, as is done in all other Hill stations. The opinion of the Government of Madras is invited on this point.

ESTABLISHMENT.

26. The estimate amounts to Rs. 21,25,400, apportioned as follows :—

	Rs.
Imperial Ordinary	15,09,190
„ Extraordinary	3,00,000
Local funds	3,16,210
	21,25,400

The debit to Extraordinary appears reasonable, but the actual charge will of course have to be determined according to the rules laid down on the subject. The Ordinary grant, as already remarked, is reduced to Rs. 13,09,200. Immediate action will be needed to give effect to the reduction. In this view, among other measures which it is left to the Government of Madras to determine upon, it is requested that no promotions should be made until the supernumerary officers borne on the strength of the establishment are absorbed. The charge on the Public Works estimate for a Barrack Master should, if possible, be discontinued, and it should be seen whether the services of the two Mechanical Engineers, the nature of whose employment is not known to the Government of India, might not be dispensed with. Reduction can perhaps be made in the charges for petty and permanent and temporary Office establishments under all heads, as also in the charge for contingencies of the Civil Engineering College which appears high. The Draughtsmen who appear to be allowed for every Range, can hardly be necessary in all cases.

SUMMARY.

27. The following is an abstract of the Madras Budget-Estimate for 1870-71 as modified by the foregoing orders :—

	Original Works.			Repairs.	Establishment.	Tools and Plant.	State outlay on Guaranteed Railways and Irrigation Works.	Total.
	Major.	Minor.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary.								
Military	3,40,000	60,000	4,00,000	2,00,000	...	...	...	6,00,000
Agricultural.								
Works and Repairs ...	65,200	3,31,000	3,96,200	12,00,000	...	...	...	15,96,200
State outlay on Guaranteed Irrigation Works	...	...	...	...	...	...	53,800	53,800
	65,200	3,31,000	3,96,200	12,00,000	...	...	53,800	16,50,000
Other Services.								
Civil Buildings ...	4,17,000	70,000	4,87,000	1,10,000	...	...	...	5,97,000
Communications ...	2,00,000	70,000	2,70,000	9,30,000	...	...	...	12,00,000
Miscellaneous Public Improvement ...	13,800	10,000	23,800	15,000	...	...	...	38,800
Establishment ...	...	...	...	...	13,09,200	...	...	13,09,200
Tools and Plant ...	...	...	...	...	...	1,30,000	...	1,30,000
	6,30,800	1,50,000	7,80,800	10,55,000	13,09,200	1,30,000	...	32,75,000
	10,36,000	5,41,000	15,77,000	24,55,000	13,09,200	1,30,000	53,800	55,25,000
State outlay on Guaranteed Railways ...	...	...	...	...	...	...	2,05,000	2,05,000
Total Ordinary ...	10,36,000	5,41,000	15,77,000	24,55,000	13,09,200	1,30,000	2,58,800	57,30,000
Extraordinary.								
Irrigation Works ...	18,80,000	...	18,80,000	...	3,00,000	20,000	...	22,00,000
	29,16,000	5,41,000	34,57,000	24,55,000	16,09,200	1,50,000	2,58,800	79,30,000

Add grant from Local Funds to be disbursed by Officers of the Public Works Department—

	Rs.	
Original Works	12,36,020	
Repairs	6,97,780	
Establishment	3,16,210	
Tools and Plant	18,860	
		22,68,870
		1,01,98,870

28. It is observed that no estimates have been sanctioned for many of the works to be defrayed from Local funds. It appears just as objectionable to allow this in the case of Local funds as in the case of Imperial funds, and it is hoped that the Government of Madras will take steps for stopping the practice.

PUBLIC WORKS REVENUE.

29. The estimate amounts to Rs. 1,80,000, including Rs. 30,000 payment for stores supplied to the Workshops, but as under orders about to issue, the value of stores supplied from England for the several Government Workshops will be adjusted by means of a remittance account, and not by a credit to Public Works Revenue, the estimate will be reduced to Rs. 1,50,000.

FORT WILLIAM ;
February 23, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

BOMBAY BUDGET ORDERS, 1870-71.

One omission has been made in this otherwise complete and carefully prepared estimate. No references have been given in the column of remarks to the particulars of the authorities by whom estimates have been sanctioned, *vide* para. 13 of Standing Order No. 62 of 1864. Attention is requested to this point for the future, as it cannot be told from the Budget-Estimate for 1870-71 whether, or not, estimates for works have been sanctioned.

2. The final grant assigned for expenditure on Public Works from Imperial funds (excluding State expenditure on Railways) in Bombay during 1870-71 amounted to Rs. 1,07,25,000. The Budget-Estimate now submitted has been prepared for Rs. 1,37,09,820, the balance Rs. 29,84,820 being provided for as follows :—

	Rs.
From Local Funds and Contributions	14,40,520
„ Port Trust Funds	15,44,300
TOTAL ...	29,84,820

3. The provision for Port Trust works has been made in anticipation of arrangements being successfully carried through for the transfer of the Elphinstone property to Government. The Government of Bombay proposes that, in the event of any delay or difficulty occurring in the matter, the expenditure debitable to the Trust should be met by an advance or loan, and in case the transfer of the property is deferred, and negotiations are broken off with the Elphinstone Company, that funds for the works should be defrayed from Extraordinary sources.

4. It will readily be understood that neither of these proposals can be sanctioned until a specific plan has been brought forward and definitively settled. The subject cannot however be followed up in this place, and therefore the Government of Bombay will please to understand that the items which it is proposed to charge to the Port Trust are only allowed provisionally for an even sum of 15½ lakhs, subject to arrangements being definitively made for establishing that Trust, and that, meanwhile, no expenditure can be sanctioned for any of the proposed works.

5. The grant allowed for Extraordinary Irrigation Works was Rs. 27 lakhs. But as Rs. 1¼ lakhs will be available for such works by reason of the refund from the Ordinary grant on account of the expenditure incurred during 1867-68 and 1868-69 from Loan Funds on the Bhatowdee Tank Project, which has not been finally sanctioned as Extraordinary, the grant for next year will be reduced to Rs. 25¾ lakhs, and the ordinary grant to Rs. 79¼ lakhs from 80¼ lakhs, one lakh being taken off on account of the additional sum allowed for expenditure in 1869-70, *vide* Public Works Department telegram dated 21st February 1870. The total grant from Imperial funds for 1870-71, excluding outlay on Railways, will thus amount to Rs. 120½ lakhs, apportioned as follows :—

	Lakhs.	Lakhs.
Ordinary		79¼
Extraordinary—		
Irrigation	25¾	
Port Trust	15½	41¼
		120½

6. Should the Port Trust not be established by 1st April, it will be for the Government of Bombay to consider what arrangements can be made for re-distributing the ordinary expenditure so as to admit of the works provided for in this estimate from that source being carried on.

MILITARY.

7. *Item* 5.—*Improving the road from Sheerwul* via *Waee to Panchgunny, Rs.* 25,000.—This work was entered under the head "Military" in the Budget-Estimate for 1869-70; but the grant will be more properly placed under the head "Communications," and is transferred accordingly. By this transfer the provision for Original Works, Military, is reduced to Rs. 23¼ lakhs.

8. Estimates appear to be required for the following:—

		Rs.
Item	1.—Bombay Harbour Defences	3,00,000
„	26.—Gun-Carriage Buildings, Kirkee ...	1,75,000
„	27.—Cartridge Factory, Kirkee	1,00,000
„	31.—Hydraulic Lift Dock, Bombay... ...	1,25,000

The absence of estimates for Nos. 1 and 31 is plainly unavoidable. It is requested that no expenditure may be incurred on Item 26, until the estimates for them have been sanctioned by competent authority.

9. *Item* 25.—*Buildings for Powder-works, Kirkee. Grant for* 1870-71, *Rs.* 1,75,000.—The estimates sanctioned for this work by the Government of India amount to Rs 16,77,758, but the sum is here set down at Rs. 17,14,771. An explanation of the difference is requested. If it represents a supplementary estimate sanctioned by the Government of Bombay, the circumstance should have been noted in the column of remarks.

	Rs.
Original estimate sanctioned in Public Works Department letter No. 725 M, dated 13th July 1868	16,51,958
Supplementary estimate sanctioned in Public Works Department letter No. 1042 M, dated 17th October 1868 ...	25,800
	16,77,758

CIVIL BUILDINGS.

10. *Item* 39.—*New Post Office, Bombay. Grant for* 1870-71, *Rs.* 1,25,000.—The estimate for this work, amounting to Rs. 5,98,928, was sanctioned in Public Works Department letter No. 113 C, dated 25th February 1869, but a revised estimate is now under the consideration of the Government of India, and early orders may be expected on it.

11. *Item* 50.—*Government House at Guneesh Khind. Computed outlay to end of* 1869-70, *Rs.* 11,22,000. *Grant for* 1870-71, *Rs. one lakh.*—It is requested that the revised estimate for this work may be furnished as early as possible, and that it may include all the subsidiary expenditure connected with the building. In a recent part of the Proceedings of the Bombay Government it has been observed that a very large further outlay has quite recently been proposed in connexion with this House, but that orders have been deferred on the estimates. It seems desirable that the position of the project as a whole should be now reviewed.

12. *Item* 57.—*School-house at Carwar. Amount of estimate and grant for* 1870-71, *Rs.* 19,880.—It is said that the plan for this work will be submitted to the Government of India, but this is not required.

13. *Items* 62 *to* 67.—*Police Stations. Grant for* 1870-71, *Rs.* 78,120.—Attention is drawn to para. 12 of the Budget Orders for 1869-70, and the wish of the Government of India to be informed, with reference to the Circular from the Home Department, No. 43, dated 15th July 1868, whether these buildings are in course of construction according to any general scheme approved of by competent authority.

AGRICULTURAL, EXTRAORDINARY.

ITEM No.	WORKS.	AMOUNT OF ESTIMATE.	COMPUTED OUTLAY TO END OF 1869-70.	GRANT, 1870-71.
		Rs.	Rs.	Rs.
70	Improving Biggaree Canal ...	4,01,699	1,42,000	50,000
71	Canal from Sukkur to Shadad-poor ...	7,29,820	5,75,000	75,000
86	Lakh Project	2,19,409	2,17,036	15,000
87	Palkhair Project	99,416	70,000	30,000
90	Moota Canal	30,58,984	7,80,000	10,00,000
92	Ekrookh Tank	9,45,613	7,00,000	1,55,000
		54,54,941	24,84,036	13,25,000

14. Of the works entered under this head, those noted in the margin have been specifically sanctioned as Extraordinary. The following have still to be so sanctioned :—

ITEM No.	WORKS.	AMOUNT OF ESTIMATE.	COMPUTED OUTLAY TO END OF 1869-70.	GRANT, 1870-71.
		Rs.		Rs.
77	Canal from Roree to Hyderabad	2,00,35,691	...	5,00,000
84	Hathmuttee Project	6,42,093	...	2,00,000
91	Neera Canals	35,00,000	...	50,000
98	Gokak Canal	17,26,022	...	1,00,000
	TOTAL ...	2,59,03,806	...	8,50,000

15. The grant for the above four works, with the modification noted in para. 16, are allowed to stand on the condition that no expenditure is incurred on Items 77, 91 and 98, until the estimates for them have been furnished to, and sanctioned by, the Government of India and the Secretary of State. Item 84 has been commenced as a famine relief work. The Governor General in Council requests that as soon as pressure ceases, its progress may be stopped until the estimate for the work has been sanctioned by competent authority.

16. *Item* 85.—*Mooktee Nullah Reservoir. Grant for* 1870-71, *Rs.* 50,000.—Funds for this work are provided for from the Ordinary grant, but as since the preparation of the Budget-Estimate the work has been sanctioned as Extraordinary, it can now be charged to that head. In this view, the allotment for Item 98 is reduced by Rs. 50,000, which amount is transferred to Item 85.

	Rs.
Public Works Department letter No. 356 I, dated 26th November 1868 ...	26,31,085
Public Works Department letter No. 207 I, dated 7th July 1869 ...	4,27,899
	30,58,984

17. It has to be noted that the amount of estimates as sanctioned by the Government of India for the Moota Canal, is only Rs. 30,58,984, and not Rs. 37,47,273 as entered in the Budget.

18. *Item* 86. *Lakh Project—Amount of estimate, Rs.* 2,19,409, *of which Rs.* 2,17,036 *has been spent.*—The revised estimate for this work will require the sanction of the Government of India. Meanwhile, the grant for 1870-71, Rs. 15,000, may stand.

AGRICULTURAL, ORDINARY.

19. No provision has been made, as required in Public Works Department letter No. 155 A—I, dated 20th July 1869, for a refund of the

expenditure of 1¼ lakhs incurred from Loan funds on the Bhatowdee Tank Project; in order to admit of this being done, the grants for the following works are reduced or disallowed :—

	Rs.
Item 72. *New mouth and clearance to the Gharr.*—Provision of Rs. 9,000 disallowed, as the funds for the work may be found from the grant for repairs	9,000
Item 76. *Clearance of jungle along the Narra.*—Provision of Rs. 18,000 disallowed, ditto ditto ...	18,000
Item 85. *Mooktee Nullah Reservoir.*—Funds provided from the grant for Extraordinary Irrigation Works	50,000
Item No. 99.—Grant for Minor Works reduced from Rs. 68,000 to Rs. 20,000	48,000
Total ...	1,25,000

By these reductions the grant for Original Works, Agricultural Ordinary, will stand as follows :—

	Rs.
Specific provision for ordinary works	2,75,000
Provision from ordinary grant to make good outlay improperly charged as extraordinary in former years	1,25,000
Total	4,00,000

20. In making up the accounts of expenditure for 1870-71, the Controller should debit Rs. 1¼ lakhs of the outlay on Extraordinary works to the Ordinary grant; this will be equivalent to writing back to debit of head "Ordinary" the sum charged in 1867-68 and 1868-69 to the head "Extraordinary."

21. *Item* 75.—*Completing Fordwah sluice, Rs.* 2,700.—It is understood that this work should have been described as *additions* to, and not *completion* of, sluice.

22. *Items* 78 *and* 93.—*Thurr Canal and Yerla Irrigation Project, Rs.* 32,000.—An expenditure of 1,27,215, excluding charges for Establishment and Tools and Plant, has been incurred on these two works from Loan funds, which must now be refunded from the Ordinary grant. The Government of Bombay has already been addressed on this point in Public Works Department letter No. 30A—I, dated 5th February 1870.

23. *Items* 79, 80 *and* 81.—*Cuts and Embankments in the bed of the Narra, Rs.* 45,000.—These works are understood to be mainly required to lead the waters to the Thurr Canal and the country beyond, as also to keep the channel within moderate limits, partly in view to reclaim land now liable to be flooded, and partly to prevent its running to waste into low ground. Under this view, it is thought that the expenditure and revenue should be incorporated with those of the Thurr Canal, or of the Narra generally, and that it would be proper to classify the head-works at Roree, the Mitrow Canal, Thurr Canal, and other channels from the Eastern Narra, under one head as Eastern Narra Irrigation Works.

COMMUNICATIONS.

24. *Item* 101.—*Road from Dharwar Frontier to Carwar, via Arbyle Ghât. Amount of estimate, Rs.* 9,86,699. *Computed outlay to end of* 1869-70, *Rs.* 10,32,074. *Grant for* 1870-71, *Rs.* 1,50,000.—The grant may stand, but it is hoped that the revised estimate for the work will be soon furnished.

25. *Items* 107, 112, 126 *and* 127, *as per margin. Grant for* 1870-71, *Rs.* 2,22,500, *to be met from contributions by the Kolapoor State.*—The provision of Rs. 40,000 and of 80,000 for Items 112 and 127 respectively is disallowed, until the estimates for the works shall have been submitted to, and sanctioned by, the Government of India. As regards Item 126, information is desired as to the source from which the expenditure of Rs. 1,28,039 up to end of 1869-70 has been incurred. Meanwhile, the Government of India request that all further expenditure on the work may be stopped until the plans and estimate for it, which are said to be under consideration, are sanctioned by the Government of India.

Item No.	Works.	Amount of Estimate.	Grant, 1870-71.
		Rs.	Rs.
107	Improving road from Nepanee to Phoonda Ghât	27,566	27,500
112	Road from Nepanee to Phoonda Ghât	3,05,700	40,000
126	Bridge over the Panchgunga River	2,27,249	75,000
127	Bridge over the Krishna River..	3,63,444	80,000
		..	2,22,500

26. Information is desired also as to whether the contributions for the above works, and the contribution from the Barreah State, for the road from Dohud to Godra, have actually been realized.

27. *Item* 116.—*Road from Gagoda Khind to Campolee. Amount of estimate, Rs.* 1,59,986. *Grant for* 1870-71, *Rs.* 50,000.

Item 129.—*Bridge across the Moota River at Poona. Amount of estimate, Rs.* 1,92,215. *Grant for* 1870-71, *Rs.* 50,000.

Both of these are new works, the construction of which might perhaps be advantageously deferred for the present. It is suggested that the provision for them should be applied to meet the reduction made in para. 5.

28. *Item* 128.—*Bridge over the Quoina River at Kurrar.*—The sum sanctioned for this work, Rs. 3,60,742, has been expended, and a grant of Rs. 75,000 is proposed for 1870-71. This may stand, but the revised estimate for the work, which is said to be under preparation, should be forwarded for the orders of the Government of India as soon as possible.

29. The grant for Original Works, Communications, from Imperial funds will be as follows :—

	Rs.
Amount provided in Budget-Estimate	8,00,000
Add for Item 5—Improving road from Sheerwal to Panchgunny	25,000
	8,25,000
Less reduction in para. 27 above	1,00,000
Net grant for 1870-71 ...	7,25,000

Miscellaneous Public Improvement.

30. The grants passed are Rs. 2,65,000 for the Kurrachee Harbour Works, and Rs. 10,000 for Minor Works. In addition to this, the following sums are provisionally allowed for the Bombay Port Trust :—

	Rs.
Improvements to Apollo Pier	2,34,000
Reclaiming Gun-Carriage premises	35,300
Lighthouse on South-West Prongs	2,00,000
Moody Bay Reclamation	10,05,700
	14,75,000

The revised estimate for the Moody Bay works will require to be sent forward to the Government of India.

REPAIRS.

31. Under the head Military, a provision of Rs. 45,000 has been made from Imperial funds for repairs to roads in the Civil and Military Lines in the Cantonments of Poona and Kirkee. In Public Works Department letter No. 26A—B, dated 16th October 1869, the grant for this purpose was restricted to Rs. 13,000 per annum; and in Public Works Department letter No. 88A—B, dated 11th December 1869, an opinion was expressed that the

sum of Rs. 30,000 proposed for the maintenance of roads in the Military Station was excessive, and that means should be found to reduce the charge against Imperial Revenues. This does not appear to have been done, but the Governor General in Council would request that the charge may be reduced to the sum fixed by the Government of India, the balance of the grant available being applied, at the discretion of the Government of Bombay, to augment the grant for any other sanctioned object under the head "Military".

ESTABLISHMENT.

32. The Budget-Estimate for this head of service amounts to Rs. 21 lakhs, distributed as follows, as compared with the Budget-Estimate of 1869-70 :—

	1870-71. Rs.	1869-70. Rs.
Ordinary grant	15,00,000	17,50,000
Port Trust	75,000	.....
Special Fund	.....	2,00,000
Local Funds	75,000	50,000
Extraordinary grant	4,50,000	4,00,000
	21,00,000	24,00,000

33. This distribution appears suitable, but the actual incidence of the expenditure will have to follow the rules laid down, and the debit to Local funds is subject to such further orders as may be passed on receipt of the Local Fund Public Works Budget-Estimate for 1870-71.

34. A provision of Rs. 1,200 has been made in the estimate for cooly allowance to Executive Engineer, Aden. The nature of this charge should be explained, and whether the provision of Rs. 45,000 for grain compensation to members of the permanent establishment receiving less than Rs. 200 per mensem is now still necessary.

SUMMARY.

35. The following is an abstract of the Bombay Budget-Estimate for 1870-71 as modified by these orders :—

	Original Works.			Repairs.	Establishment.	Tools and Plant.	Railways.	Total.
	Major.	Minor.	Total.					
Ordinary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	21,25,000	2,00,000	23,25,000	4,50,000			...	27,75,000
Agricultural	3,80,000	20,000	4,00,000	5,00,000		...	...	9,00,000
Other Services—								
Civil Buildings	9,02,900	97,100	10,00,000	2,50,000	.	..	...	12,50,000
Communications	7,02,500	22,500	7,25,000	3,50,000	...	.	.	10,75,000
Miscellaneous Public Improvement	2,65,000	10,000	2,75,000	25,000	...	..		3,00,000
Establishment	...	...	..	...	15,00,000	...	...	15,00,00
Tools and Plant	...	...	...	...	...	1,25,000	...	1,25,000
	18,70,400	1,29,600	20,00,000	6,25,000	15,00,000	1,25,000	..	42,50,000
Total ...	43,75,400	3,49,600	47,25,000	15,75,000	15,00,000	1,25,000	...	79,25,000
State outlay on Guaranteed Railways, *vide* P. W. D. Resolution No. 85A — R, dated 15th February 1870.	...	...	...	..	...	..	8,07,000	8,07,000
Total Ordinary ...	43,75,400	3,49,600	47,25,000	15,75,000	15,00,000	1,25,000	8,07,000	87,32,000
Extraordinary.								
Irrigation Works	20,50,000	...	20,50,000	...	4,50,000	75,000	...	25,75,000
Port Trust Works	14,75,000	...	14,75,000	...	75,000	...	...	15,50,000
State Railways	. .	...	...	...	...	..	1,50,000	1,50,000
Total ...	35,25,000	...	35,25,000	...	5,25,000	75,000	1,50,000	42,75,000
Grand Total ...	79,00,400	3,49,600	82,50,000	15,75,000	20,25,000	2,00,000	9,57,000	1,30,07,000

36. In addition to the above, an expenditure of Rs. 13¼ lakhs, as per margin, is to be debited to Local funds and contributions. This is exclusive of the large expenditure that is to be incurred from Local funds, and provided for in the Local Fund Public Works Budget-Estimate for 1870-71.

	Rs.
Contributions.	
Military	22,260
Civil Buildings	4,66,440
Communications	3,06,820
Total	7,95,520
Local Funds.	
Communications	5,70,000
Establishment	75,000
Total	6,45,000
GRAND TOTAL	14,40,520
Less disallowed in para. 25 of these orders	1,20,000
	13,20,520

37. It has to be noted that no provision has been made in the Budget-Estimate for the items of charge noted in the margin. If it be determined to adjust these charges by a debit to Imperial funds in 1870-71, it will be necessary to provide a re-appropriation of Budget credits for the purpose.

Extinction of debt due by the Back Bay Reclamation Company by purchase of certain land in the city of Bombay.
Extinction in part of Vehar water debt by purchase of Freeland Estate, Bombay, *vide* P. W. D. letter No. 150A.—G., dated 17th December 1869.
Grant-in-aid to Municipality of Surat, *vide* P. W. D. letter No. 781A, dated 10th September 1869.

38. It is noticed that, in the indent for stores submitted to the Secretary of State by the Government of Bombay, a floating landing stage, with two sets of landing-steps and diagonal chains or moorings, has been indented for. This is said to be required for the Apollo Pier, and a Budget provision of Rs. 2 lakhs under head "Port Trust" has been made to meet the charge. But the grant has only been provisionally allowed, and until arrangements are finally settled as to the source from whence funds are to be obtained for the work, the Secretary of State should be requested to defer compliance with this indent.

PUBLIC WORKS REVENUE.

39. The estimate amounts to Rs. 3,07,500 as follows:—

	Rs.
Revenue Miscellaneous	2,72,100
„ Irrigation	35,400
Total ...	3,07,500

FORT WILLIAM;
March 3, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

BENGAL BUDGET ORDERS, 1870-71.

The Bengal Public Works Budget-estimate for 1870-71 has been framed for the grant of Rs. 110¼ lakhs assigned in Public Works Department Circular No. 104 of 1869, and is now modified, with reference to the remarks made below, by the transfer of Rs. two lakhs from the grant for Ordinary Agricultural Works, to that of Original Works, Civil Buildings. The following slight alterations are also made in the estimate to bring the grant to even numbers, for which estimates should always be framed :—

	Add. Rs.	Deduct. Rs.
ORDINARY—		
Original Works.		
Civil Buildings	...	611
Communications	2,228	
Miscellaneous Public Improvement	...	369
Repairs.		
Communications	...	500
Establishment	...	748
	2,228	2,228
EXTRAORDINARY—		
Irrigation Works	500	
Establishment	...	500
	500	500

2. These alterations leave the estimate for 1870-71 as follows :—

	Original Works.			Repairs.	Establishment.	Tools and Plant.	State Outlay on Railways.	Total.
	Major	Minor.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
ORDINARY—								
Military	9,10,000	90,000	10,00,000	4,00,000	.	.		14,00,000
Agricultural	2,58,000	42,000	3,00,000	4,00,000	..	..		7,00,000
Other Services—								
Civil Buildings	9,03,000	1,02,000	10,05,000	5,00,000		...		15,05,000
Communications	5,29,000	55,000	5,84,000	9,67,000		.		15,51,000
Miscellaneous Public Improvement ...	21,000	5,000	26,000	1,000			..	27,000
Establishment...	.		..		17,52,000			17,52,000
Tools and Plant	...		.			90,000		90,000
	14,53,000	1,62,000	16,15,000	14,68,000	17,52,000	90,000		49,25,000
TOTAL	26,21,000	2,94,000	29,15,000	22,68,000	17,52,000	90,000		70,25,000
State Outlay on Guaranteed Railways, *vide* Public Works Department Resolution No. 74 A—R, dated 11th February 1870 ..	.	...		...		..	1,40,000	1,40,000
Outlay on State Railways, *vide* do do.	.	...			.	...	1,25,000	1,25,000
TOTAL ORDINARY ..	26,21,000	2,94,000	29,15,000	22,68,000	17,52,000	90,000	2,65,000	72,90,000
EXTRAORDINARY.—								
Irrigation Works ...	28,20,000		28,20,000		7,30,000	4,50,000		40,00,000
State Railways							1,55,000	1,55,000
TOTAL EXTRAORDINARY .	28,20,000		28,20,000	..	7,30,000	4,50,000	1,55,000	41,55,000
GRAND TOTAL ...	4,41,000	2,94,000	57,35,000	22,68,000	24,82,000	5,40,000	4,20,000	1,14,45,000

3. One noticeable feature of this estimate is the large number of appropriations proposed for a variety of works which the amounts provided are quite insufficient to complete. The Government of India cannot think that this is a desirable mode of applying the money available, but beyond indicating this opinion, the Governor General in Council will not interfere with the arrangements which the Government of Bengal have made.

4. The following remarks are called for on the details of the estimate :—

ORIGINAL WORKS.

MILITARY.

5. *Item No.* 1.—*Battery at Chingree Khall. Amount of estimate Rs.* 72,327. *Computed outlay to end of* 1869-70, *Rs.* 85,796. *Grant for* 1870-71 *Rs.* 15,000.—This work ought to be completed within the year. The design in all probability will have to be altered with reference to the remarks lately made by His Excellency the Commander-in-Chief on the subject.

6. *Item No.* 45.—*Constructing building for Railway Cranes and Turntables, Kidderpoor Dock-Yard, Rs.* 12,000.—This work not having been commenced as yet, the grant for it is disallowed. The sum thus set free may be applied to augment the grant for Military Works in progress.

CIVIL BUILDINGS.

7. No provision has been made in the Budget-estimate for continuing the construction of the Museum, the University, and the Telegraph Office at Calcutta. Under present circumstances this may be unavoidable, but the sum provided for the High Court at Calcutta seems insufficient to ensure adequate progress, and the grant for it is therefore increased from Rs. 2½ lakhs to 4 lakhs, which, it is expected, will be sufficient to complete the work. This the Government of India desire to have effected as soon as possible, and that the upper storey of the building may be carried on so as to admit of speedy occupation.

8. It appears not to be proposed to go on with the Museum at Calcutta during the year. By Act XVII of 1866, the Government bound itself to complete this work by the 23rd March 1871.

9. Appropriations as per margin have been made for construction of Central Jails. The Government of Bengal have already been informed that these works must be carried out as far as possible by convict labour; by this arrangement, a considerable portion of this grant will be available for other works.

	Rs.
102.—Hazareebaugh	50,000
103.—Midnapoor	45,000
104.—Bhaugulpoor	50,000

10. *Items* 54 *and* 55. *Gas furnaces, producers, and shed in Mint, Calcutta. Amount of estimate Rs.* 97,871.—The computed outlay to end of 1869-70, Rs. 84,061, thus leaving Rs. 14,000 to complete the works. But no provision whatever is made for so doing, and the necessary funds for the purpose must be got by a re-appropriation of Budget-credits; Rs. 50,000 are available under paras. 1, 7 and 15 of these orders.

AGRICULTURAL, EXTRAORDINARY.

11. Under this head, Items 145 to 151 (Orissa Irrigation Works, Rs. 5,89,621), are for works actually in progress and which must now be completed. Items 152 to 155 are for new sections of the High Level Canal, which have either not been commenced, or on which the expenditure has been quite insignificant. The estimates for the works have not been sanctioned, and no further expenditure should be incurred until regular sanction is given.

12. *Item No.* 180. *Subsidiary Minor Works for the Damoodah Canal Rs.* 48,537.—It is not understood what is meant by this entry, but the amount is added to the grant for the Damoodah Canal. The revised estimate for the canal has still to be sanctioned by the Government of India, and pending specific sanction no work must be put in hand.

13. *Item No.* 181. *Compensation for land for the Orissa and Behar Projects, Rs.* 2,00,000.—This should not be treated as a separate item, but

the outlay should be considered as a portion of the grants for the works for which the land is taken up. It is a well known rule that the cost of lands has to be included in estimates for works.

AGRICULTURAL, ORDINARY.

14. Under this head, expenditure to the extent of Rs. 2,29,000 is proposed for the Gunduck embankments. It is said that the estimates, which have been repeatedly called for, are now with the Government of Bengal, and will be submitted on receipt of certain information from the Revenue Board.

* Amounting to Rs. 3,25,364 exclusive of Rs. 50,000 for land.

15. No further expenditure should be incurred on this work until the estimates for it have been properly sanctioned, and as there is nothing before the Government of India to show that it is liable for protective works of this class, the appropriation of Rs. 2,29,000 to them is disallowed. Of this amount, Rs. 2 lakhs is transferred to the grant for Civil Buildings, leaving Rs. 29,000 at the disposal of the Government of Bengal for appropriation to Agricultural Works, the total grant for which head of service will thus be Rs. 3 lakhs.

COMMUNICATIONS.

16. The appropriation for this head of service, with the modification made in the 1st para. of these orders, is passed for an even sum of Rs. 5,84,000, but it is suggested that some of the following works might be given up during next year to provide for greater progress on other and more important ones.

Item No. 207, Rs. 30,000.—Trunk Road from Sylhet to Cachar. The proposed appropriation will make no appreciable progress in the construction of the work.

Item No. 225, *Rs.* 15,000.—Metalling Cuttack Trunk Road. The sum proposed will not complete the work.

Item No. 230, *Rs.* 24,541. -Remodelling road from Madras to Cuttack Frontier. As above.

Item No. 242, *Rs.* 20,000.—Remodelling Section VII of the Trunk Road from Debrooghur to Jorehât. The estimate for this work is likely to be largely exceeded, and the propriety of going on with it is extremely doubtful.

Item No. 248, *Rs.* 40,000.—Section III of Assam Trunk Road. The complete estimate for this work is not ready.

Item No. 250, *Rs.* 12,000.—Renewal of road from Debrooghur to Jeypoor. No appreciable progress can be made with a grant of Rs. 12,000.

Item No. 252, *Rs.* 15,000.—Road from Nowgong to Lowkwaghât. As above. The estimate for this work has been already exceeded.

Item No. 255, *Rs.* 45,000.—Bridge over the Burrakur River. The proposed grant will not complete the work.

REPAIRS.

17. Under Military, the proposed grant is Rs. 4 lakhs against a grant of Rs. 4½ lakhs for 1869-70, and an outlay of 3¾ lakhs in 1868-69 and 1867-68. The sum of Rs. 16,500 provided for repairs to Cantonment Roads at Barrackpoor, appears excessive, and must be reduced. On this point attention is invited to the instructions contained in Public Works Department letter No. 271 A, dated 8th April 1868. A specific proposal should be made for fixing a grant for Barrackpoor in the manner usual in other Cantonments.

18. The outlay on repairs to Civil Buildings from 1866-67 to 1868-69, amounted to about 4 lakhs yearly, whereas the grant proposed for 1870-71 is Rs. 5 lakhs.

The following items appear to be very high :—

	Rs.
Repairs to Writers Buildings, Calcutta	29,000
„ to Treasury	16,300

19. Under Communications, the proposed grant is passed for Rs. 9,67,000, the outlay from Imperial Funds during 1868-69 having been Rs. 8,33,000, and in 1867-68 Rs. 7,05,000.

20. An appropriation of Rs. 68,000 is proposed for the maintenance of the Calcutta Maidan roads, the grant for the purpose for 1869-70 having been Rs. 42,000, and the outlay of the three preceding years, Rs. 45,413, Rs. 60,920, and Rs. 52,000 respectively. The Government of Bengal should be asked to state, with reference to the correspondence terminating with Public Works Department letter No. 420 A, dated 11th May 1865, and the reply thereto, whether some arrangement cannot now be made for providing for this charge from other than Imperial funds. The Government of India can not assent to the further grant of money from the general revenues for the roads of Calcutta, and an early settlement of this matter is desirable, on the basis of fixing some grant for the roads within Fort William, and providing for all other public roads from the Municipal Funds.

ESTABLISHMENT

21. Under this head the estimate amounts to Rs. 24,82,000 as follows, compared with the grant of 1869-70 :—

	Establishment, 1870-71.	Establishment, 1869-70.	Total Grant for 1870-71.	Percentage which Outlay on Establishment for 1870-71 bears to Total Grant.
	Rs.	Rs.	Rs	
Ordinary—				
Buildings and Roads	14,89,000	19,12,000	60,62,000	24·5
Agricultural	1,99,000		9,63,000	20·6
Revenue	64,000	...	...	...
	17,52,000	19,12,000	70,25,000	24·9
Extraordinary—				
Irrigation	7,30,000	8,00,000	40,00,000	18·25
Grand Total ...	24,82,000	27,12,000	1,10,25,000	22·51

22. Thus the charges for Establishment under the head "Ordinary" absorb no less than one-fourth of the total grant. This cannot be accepted as a satisfactory arrangement. It may be admitted that the ratio of establishment charge to total outlay cannot always be maintained at a constant figure, and that when work is suddenly reduced, establishment cannot always be brought down commensurately. Still there appears to be a case here for decided and vigorous action, and the Government of India would ask that the state of the Bengal establishments may be at once investigated in view to all possible reductions being made.

23. The Government of Bengal should be requested to supply as early as possible a statement showing the probable expenditure in each Division, during 1870-71, and the charge for establishment attached thereto. It is understood that in some of these Divisions there is little or no work to be done now under the present reduced rate of expenditure.

24. Meanwhile, the following points may be observed:—

The number of Upper Subordinates is exceptionally large in Bengal, as compared with the staff maintained in other Provinces. Vacancies occurring should accordingly not be filled up until receipt of a proposal for fixing a revised establishment in this class.

The number of Accountants in the Office of Account should be limited to that provided in the Budget-estimate of 1869-70. The saving will be Rs. 5,760.

The charges for temporary establishment in that Office should be reduced by Rs. 1,500.

Provision for inferior Medical establishment is larger than seems necessary. The matter is now under consideration, but possibly a reduction of Rs. 2,880, as well as of Rs. 1,092 under Conservancy establishment, might be effected.

The charges for Navigation establishment appear to be over-estimated by Rs. 3,072, the sum sanctioned being only Rs. 7,920.

25. The Government of India request that the full Revenue establishment, costing Rs. 52,000 per annum, may not be entertained until proved to be really necessary. As matters are at present, it appears out of all proportion to the work to be done and the revenue to be realized, *viz.*, Rs. 1,60,000 per annum.

PUBLIC WORKS REVENUE.

26. Under "Revenue Miscellaneous" the estimate amounts to Rs. 2,41,500, but no explanation has been given of the falling off from the receipts of the current year, which are expected to amount to Rs. 2,62,600. Pending the receipt of this, the amount will be taken at Rs. 2,50,000.

27. Under "Revenue Irrigation" the estimate is for Rs. 1,60,000 and under Railway Rs. 75,000.

FORT WILLIAM, *Dated March* 14, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secretary to the Govt. of India.

NORTH-WESTERN PROVINCES BUDGET ORDERS, 1870-71.

The final grant assigned to the North-Western Provinces for expenditure on Imperial Public Works during 1870-71, excluding Railways, amounted to Rs. 85¼ lakhs, as per margin, which the Local Government has distributed as follows :—

	Lakhs.
Ordinary	50¼
Extraordinary	35
Total ...	85¼

Budget Heads.	1870-71. Ordinary.	Extraordinary.	Total.	Grant for 1869-70.
	Rs.	Rs.	Rs.	Rs.
Military	14,24,000	.....	14,24,000	35,00,000
Agricultural	5,66,000	26,56,000	32,22,000	35,59,400
Other Services—				
Civil Buildings	7,31,860	.....	7,31,860	13,69,500
Communications	7,92,500	.....	7,92,500	12,20,000
Miscellaneous Public Improvement	12,000	.....	12,000	5 000
Establishment	14,08,640	*6,00,000	20,08,640	19,39,500
Tools and Plant	90,000	2,44,000	3,34,000	3,81,600
Total Other Services .	30,35,000	8,44,000	38,79,000	49,15,600
Grand Total...	50,25,000	35,00,000	85,25,000	1,19,75,000

* *Excluding Rs. 20,000 entered under the head "Railways."*

2. The grant under Ordinary will be increased by Rs. 56,000 to meet the charges for Conservancy and Working of the Canal Plantations in the North-Western Provinces, which have been transferred to the Public Works Budget-Estimate with effect from 1st April 1870, *vide* Financial Department Resolution No. 828, dated 31st January 1870.

3. Referring first to the details of the Budget-Estimate under the head "Ordinary," the following orders are passed :—

ORIGINAL WORKS.

Military.

4. *Item No.* 8. *Hospital for Native Infantry at Agra. Grant for* 1870-71, *Rs.* 15,000 ; *and No.* 19, *Hospital for Goorkahs at Dehra, Rs.* 20,000.—It is probable that the standard plans for these buildings will have to be considerably modified ; the items are accordingly struck out pending further orders, leaving the amounts available for other Military Works.

5. *Item No.* 12. *Dismantling European Infantry and Artillery Barracks at Meerut. Grant for* 1870-71, *Rs.* 14,000.—The dismantlement of these buildings is to be deferred for the present by desire of His Excellency the Commander-in-Chief. The item is accordingly cancelled, leaving the amount available for other Military works.

6. *Item No.* 17. *Road from Kalsi to Chukrata, Rs.* 20,000. *Item No.* 18, *Road from Kalsi to Saharunpoor, Rs.* 50,000. *And Item No.* 23, *Road from Ramnuggur to Raneekhet, Rs.* 1,20,000.—These works should properly be classed as Communications, and they are transferred to that head accordingly.

7. The grant for Original Works, Military, will thus stand at Rs. 10,27,000 as follows :—

		Rs.
Amount as per original estimate		11,05,500
Deduct amount transferred to Communications as above		1,90,000
		9,15,500
Add the following items :—		
	Rs.	
Reductions under Civil Buildings, as per para. 9 ...	78,860	
Reduction under Establishment (Account), as per para. 19	7,000	
Further reduction to reduce the total grant for Establishment to an even number	640	
Reduction under Tools and Plant, as per para. 20 ...	25,000	
		1,11,500
		10,27,000

8. Under the explanation given in para. 12 of the forwarding letter, the Military works included in the Budget-Estimate without sanctioned estimates are allowed to stand.

CIVIL BUILDINGS.

9. The amount provided for expenditure on Original Works under this head, is Rs. 5,78,860. This is reduced to Rs. 5 lakhs, the difference, as per margin, being added to the grant for Military Works, which appears to His Excellency the Governor General in Council to have been relatively cut down too much, see preceding para.

	Rs.
Items Nos. 41 to 53, Revenue Buildings	10,000
Item No. 55, Printing Office at Allahabad	40,000
Item No. 59, Church in new Cantonments, Allahabad	20,000
Items Nos. 63 to 65, Schools	3,860
Items Nos. 80 to 89, Police Buildings...	5,000
	78,860

10. *Item No.* 67. *Contribution towards the Thornhill Memorial, Museum and Library. Grant for* 1870-71, *Rs.* 10,000.—This work is apparently not urgent. The approval of this item must therefore depend upon whether the work is in progress, and the money really wanted for this purpose. If not, the amount, it is thought, might be more usefully applied.

COMMUNICATIONS.

11. *Item No.* 131.—*New road from Papamhow to the Cantonments at Allahabad. Grant for* 1870-71, *Rs.* 7,500.—This item is struck out, leaving the amount available for any other more important work to which the Local Government may think proper to apply it.

MISCELLANEOUS PUBLIC IMPROVEMENT.

12. *Item No.* 137. *Bridges of boats for Hurdwar Fair. Grant for* 1870-71, *Rs.* 9,000.—Disallowed, as not being a proper Public Works charge, *vide* correspondence noted in the margin. The amount will be added to the grant for Communications.

Public Works Department letter No. 106 A, dated 8th June 1869.
Public Works Department letter No. 699 B—C, dated 24th November 1869.

REPAIRS.

13. The provision made for Repairs, Agricultural, amounts to Rs. 4,07,000, which is increased to Rs. 4,50,000 by the addition of Rs. 43,000 to meet charges on account of Conservancy and Working of Canal Plantations, which, under Financial Department Resolution No. 828, dated 31st January

1870, have to be provided for in the Budget-Estimate of the Public Works Department, with effect from 1st April 1870, *vide* para. 2.

ESTABLISHMENT.

14. The total Establishment charges, as estimated for 1870-71, amount to Rs. 20,08,640, against Rs. 19,39,500 for 1869-70 as follows:—

	1870-71.		1869-70.
	Amount.	Total.	
	Rs.	Rs.	Rs.
BUILDINGS AND ROADS—			
Direction	1,66,400		1,77,000
Construction, excluding Rs. 5,760 chargeable to Local Funds	4,80,240		5,73,360
Account, proportional charge	65,000		65,000
		7,11,640	8,15,360
IRRIGATION—			
Ordinary ... Direction and Construction ...	2,88,000		3,40,780
Ordinary ... Account, proportional charge ...	10,000		8,060
		2,98,000	3,48,840
Extraordinary Direction and Construction ...	5,75,000		4,65,000
Extraordinary Account, proportional charge ...	25,000		20,000
		6,00,000	4,85,000
COLLECTION AND POLICE...	...	2,37,000	1,39,000
ROORKEE COLLEGE	...	1,53,000	1,43,800
GRANT-IN-AID FOR DISTRICT ROADS IN KUMAON ...	...	9,000	7,500
GRAND TOTAL ...	...	20,08,640	19,39,500

15. The charges for Direction and Construction under Buildings and Roads show a decrease of Rs. 1,03,720 as compared with the grant of the current year. But they are still much too high, being 24 per cent. of the amount allowed for expenditure on works and repairs as per margin, and 19·4 per cent. of the total amount provided for Buildings and Roads, including Establishment.

	Rs.
Military	14,24,000
Civil Buildings	7,31,860
Communications	7,92,500
Miscellaneous Public Improvement ...	12,000
Total Works and Repairs ...	29,60,360
Add Establishment	7,11,640
Total Buildings and Roads ...	36,72,000

16. It would appear very desirable that the first opportunity should be taken of a vacancy occurring among the Superintending Engineers to absorb one of the three Circles of the North-Western Provinces, as there can hardly be work sufficient for three such Officers under present circumstances. As one of them is only officiating in this grade, it is a matter for the consideration of His Honour the Lieutenant Governor whether the reduction should not be carried out at once.

17. The amount provided for Establishment under Irrigation, Ordinary, excluding the cost of the special establishment employed in connection with the canal revenue arrangements, is Rs. 2,98,000, as shewn in the foregoing statement, being 50 per cent. on the amount* provided for expenditure on ordinary agricultural works and repairs. This high rate appears to be due partly to the reduction of the ordinary grant, and partly to the comparatively small amount proposed to be charged to the Extraordinary grant on account of Establishment. Taking the two heads Ordinary and Extraordinary together, the total charge for Irrigational Establishments is about 25 per cent. of the total grant for this service, which is very high.

	Rs.
Original Works	1,59,000
Repairs	4,07,000
	*5,66,000

18. The charges for Collection and Police are estimated at Rs. 2,37,000, the excess of Rs. 98,000 over the grant of the current year being due chiefly to the provision made for Lumberdars' and Putwarrees' fees, and for extra measuring establishment, as per margin, *vide* orders of the Government of India, letter No. 27 A—I, dated 16th October 1867. The total grant under this head is increased to Rs. 2,50,000, by the addition of Rs. 13,000 on account of establishments employed on Canal Plantations, *vide* Financial Department Resolution No. 828, dated 31st January 1870.

	Rs.
Lumberdars' and Putwarries' fees .	80,000
Extra measuring establishment	10,780
	90,780

19. The provision for Establishments under Accounts, excluding Rs. 20,000, which will be dealt with separately, amounts to Rs. 1,00,000,† being Rs. 7,000 in excess of the grant for the current year. This excess, the necessity for which is not apparent, has been transferred to Military Works, *vide* para. 7 of these orders. The reduction in amount of work owing to small expenditure in the Buildings and Roads Branch should at least be a set-off for increased Irrigation works. The grant for Accounts will thus stand at Rs. 93,000, the same as that for the current year, of which Rs. 25,000 are provided for under the head "Extraordinary."

		Rs.
† Buildings and Roads		65,000
Irrigation	Ordinary	10,000
	Extraordinary .. .	25,000
		1,00,000

TOOLS AND PLANT.

20. The amount, Rs. 25,000, included under this head for stores from England on account of the Press buildings at Allahabad, is disallowed with reference to the reduction under Civil Buildings, *vide* para. 8 of these orders. The Ordinary grant for Tools and Plant will thus stand at Rs. 65,000, the difference, Rs. 25,000, being added to the grant for Military Works, see para. 7.

EXTRAORDINARY.

21. The total grant under this head is reduced from 35 lakhs to 30 lakhs.

22. *Item No.* 106. *Supplementary Canal head, Anoopshuhur. Grant for* 1870-71, *Rs.* 1,00,000. *And Item No.* 115. *Betwa Canal, Rs.* 1,00,000.—These amounts appear to the Governor General in Council to be unnecessarily large for merely survey operations, to which the expenditure must be confined until the projects are sanctioned by the Secretary of State.

SUMMARY.

23. The following is an abstract of the Imperial Public Works Budget-Estimate of the North-Western Provinces for 1870-71, as modified by the foregoing orders and with the following slight alterations which have been made to bring the appropriations for the different services to even figures :—

	Rs.		Rs.
Original works, Military, altered from	10,26,500	to	10,27,000
" Communications, altered from ...	2,16,500	to	2,17,000
" Civil Buildings, Major, altered from	4,44,140	to	4,44,000
" " Minor " ...	55,860	to	56,000
Repairs, Military " ...	3,18,500	to	3,18,000
Establishment " ...	14,14,500	to	14,14,000

Budget Heads.	Original Works.			Repairs.	Establishment.	Tools and Plant.	Total.
	Major.	Minor.	Total.				
Ordinary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	9,17,000	1,10,000	10,27,000	3,18,000	...	..	13,45,000
Agricultural	29,000	1,30,000	1,59,000	4,50,000	...	..	6,09,000
Other Services :—							
Civil Buildings	4,44,000	56,000	5,00,000	1,53,000	. .	...	6,53,000
Communications	2,12,000	5,000	2,17,000	7,75,000	...	...	9,92,000
Miscellaneous Public Improvement	..	...	...	3,000	...	...	3,000
Establishment	..	...	...	...	14,14,000	. .	14,14,000
Tools and Plant	. .	...	. .	. .	...	65,000	65,000
Total Other Services ...	6,56,000	61,000	7,17,000	9,31,000	14,14,000	65,000	31,27,000
Total Ordinary	16,02,000	3,01,000	19,03,000	16,99,000	14,14,000	65,000	50,81,000
Extraordinary.							
Agricultural	21,56,000	...	21,56,000	..	6,00,000	2,44,000	30,00,000
Total Ordinary and Extraordinary	37,58,000	3,01,000	40,59,000	16,99,000	20,14,000	3,09,000	80,81,000

24. In addition to the above, a sum of Rs. 50,760 is to be expended by Officers of the Public Works Department from Local Funds as follows :—

	Rs.
Original Works, Communications	45,000
Establishment	5,760
	50,760

25. It may here be noted that there is a difference of Rs. 60* between the amount deducted on account of Local Funds as shown by the Controller's Note page 2, and the abstract at foot of Part IV of the Budget-Estimate, the cause of which is not understood. The latter, however, appears to be the correct amount, and it has been accepted accordingly.

	Rs.
* Amount shown in Controller's Note	5,820
" in abstract at foot of Part IV	5,760
Difference	60

RAILWAYS.

26. The amount passed under this head for 1870-71, as per separate orders, is Rs. 32,97,000 as follows :—

		Rs.
Extraordinary.	Expenditure on State Railways ...	31,43,000
Ordinary.	State expenditure on Guaranteed Railways	1,54,000
		32,97,000

PUBLIC WORKS REVENUE.

27. The estimated receipts on account of Public Works Revenue Miscellaneous during 1870-71, amount to Rs. 2,80,000. This includes a sum of about Rs. 80,000 for Stores from London for the Roorkee Workshops which, under orders about to issue, will be adjusted by means of a remittance account, and not by credit to Public Works Revenue as was intended. Deducting this item, the estimate is reduced to Rs. 2,00,000 as follows :—

	Rs.
Tolls, dues, fees, fines, and refunds	90,000
Rents of buildings	22,500
Sales of produce	72,000
„ of buildings, and of tools and plant	15,500
	2,00,000

28. The receipts on account of Irrigation Revenue are estimated to amount to Rs. 27,12,000. To this may be added Rs. 53,000 on account of receipts from Canal Plantations which have to be accounted for as Public Works Revenue with effect from 1st April 1870, *vide* Financial Department Order of 31st January quoted above.

FORT WILLIAM,
March 3, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

PUNJAB BUDGET ORDERS, 1870-71.

The Ordinary Budget grant assigned to the Punjab for expenditure on Public Works from Imperial funds during 1870-71 amounted to Rs. 54 lakhs, which has been distributed as follows, as compared with the grant for 1869-70 :—

	1870-71.	1869-70.	INCREASE.	DECREASE.
	Rs.	Rs.	Rs.	Rs.
Military Works and Other Services.				
Military Works and Repairs ...	20,25,000	36,00,000	.....	15,75,000
Other Services	12,35,600	21,92,200	.....	9,56,600
Tools and Plant	80,820	82,000	.....	1,180
	33,41,420	58,74,200	.....	25,32,780
Establishment	8,51,580	10,27,900	.....	1,76,320
	41,93,000	69,02,100	.....	27,09,100
Agricultural, Ordinary.				
Works and Repairs	7,50,000	6,00,000	1,50,000	.....
Establishment. { Establishment ...	2,61,000	2,21,700	39,300	.....
Establishment. { Collection and Police	1,96,000	1,76,200	19,800	.....
	12,07,000	9,97,900	2,09,100	.....
GRAND TOTAL ...	54,00,000	79,00,000	.....	25,00,000

2. This abstract shows that while the grant for 1870-71 for works and repairs under Military and Other Services has been reduced by Rs. 25¼ lakhs, or by upwards of 43 per cent., the grant for Establishment has been reduced by only 17 per cent., and now stands at about 20 per cent. on the total grant of the year. Considering that the outlay on Military Works is, as a rule, concentrated at a few stations, the charges for establishment would appear to be susceptible of further reduction. Something has already been done in this direction, but their cost appears still incommensurate with the reduced grant, and to call for immediate and particular attention. In this view, it is suggested for the consideration of the Government of the Punjab, whether the appointment of one of the three Superintending Engineers for the General Department might not perhaps be dispensed with, and that the number of executive divisions might be diminished. A further reduction of Upper Subordinates might also be practicable, and in the charges for temporary establishment, both work and clerical. Railways and Irrigation will probably absorb all reductions that can be made.

3. Under the head Extraordinary, the Budget-Estimate provides for an expenditure of Rs. 38,42,000 on Irrigation works, whereas the grant assigned for the purpose is only Rs. 34 lakhs. The difference Rs. 4,42,000 represents the proposed increase to Establishments for loan Irrigation Works, which has not yet been sanctioned. The Budget-Estimate of expenditure from Loan funds on Irrigation works will therefore be reduced to Rs. 33½ lakhs, being the grant originally assigned less the sum available from the Ordinary grant on account of the provision of half a lakh made from it for refund of the expenditure incurred during 1867-68 and 1868-69 from Loan funds on the Madhopoor Workshops.

4. The ordinary grant is increased to Rs. 54,28,000 to provide for charges for Conservancy and Working of Canal Plantations transferred from the Forest to the Public Works Budget-Estimate, *vide* Financial Department Resolution No. 828, dated 31st January 1870.

ORIGINAL WORKS.

MILITARY.

5. The provision made for the following works is disallowed, as it appears not desirable with the present reduced grants to begin more works while so many are already in progress :—

		Rs.
Item No.	20.—Distribution channels from Cantonment water-course, Meean Meer ...	25,000
" "	39.—Church at Subathoo	12,000
" "	47.—Stables for Royal Artillery, Sealkote ...	13,000
" "	69.—Lines for a Battery of European Mountain Artillery, Abbottabad, the construction of which has been ordered to be deferred	36,000
" "	73.—Hospital for Native Cavalry at Nowshera, to be held in abeyance pending issue of orders modifying standard plan of hospitals for Native troops...	23,000
" "	74.—Orderly and Court-martial room at Nowshera...	11,000
" "	76.—Bakery at Delhi	12,000
" "	87.—Slaughter-house at Rawulpindee	15,000
	Total ...	1,47,000

6. This amount may be applied to augment the grants for barracks that have been duly sanctioned, or perhaps for new barracks that may be urgently demanded at Lawrencepoor in consequence of damage done to temporary barracks at Campbellpoor by earthquake.

7. *Items Nos.* 88 *and* 89.—*Roads in the Hazara District, Rs.* 25,000.—This grant should properly be accounted for under the head "Communications," and it will be transferred accordingly, thus reducing the allotment for Original Works, Military, to Rs. 17,10,000.

8. The provision made for the following works is allowed to stand, on the condition that no expenditure is incurred until the estimates have been sanctioned by competent authority :—

		Rs.
Item No.	6.—Tank at Subzil-ka-kote Out-post	6,500
" "	28.—Alteration and re-construction of Native Infantry Lines, Delhi	15,000
" "	32.—Reconstruction of roofs of slated barracks, Umballa	20,000
" "	33.—Quarters for Superintendent's rest-house, ditto	5,000
" "	46.— " for 20 families, European Infantry Lines, Meean Meer...	24,000
" "	66.—Lines for a Regiment of Native Infantry, Kohat	20,000
" "	67.— " for a Mountain Train Battery, Kohat ...	12,000
" "	68.— " for a Regiment of Native Cavalry, Kohat	12,000

9. *Items as per margin. Buildings at Tallagung.*—The Foreign Department will be asked if it is desirable to undertake the outlay involved in establishing a new Civil Station at this place under present circumstances. Meanwhile expenditure should not be incurred, but the grant may stand.

		Rs.
24	Three wells at Tallagung	3,000
25	Pumps for ditto	4,000
56	Bells-of-Arms for Native Infantry at Tallagung	3,200
57.	Quarter-guard at Tallagung	3,800
96	Collection of materials for Civil buildings at Tallagung	30,000

Civil Buildings.

10. The appropriations made for the following works are disallowed for want of sanctioned estimates or as being for new works the construction of which may be postponed for the present :—

	Rs.
Item No. 93.—Tehseel and Thannah at Depalpoor	17,000
„ „ 98.— Ditto at Lukkee	10,000
„ „ 108.—School-room for girls, Sanawar	16,000
Items Nos. 111 *and* 112.—Workshops and Solitary Cells for prisoners in Jail, Delhi	14,200
Item No. 115.—Police Station, Kalka	4,000
„ „ 116.—Barracks for Reserve Police, Loodiana ...	3,000
„ „ 120.—Solitary cells for prisoners in Central Jail, Lahore	14,100
„ „ 125.— Ditto Ditto Rawulpindee	10,000
	88,300
Add No. 118.—Solitary cells for prisoners, Sealkote	8,500
	96,800

11. Proposals for the specific appropriation of this amount to sanctioned works in progress should be made; meanwhile the amount may stand recorded under the head "Civil Buildings."

12. *Items Nos.* 103 *and* 104. *Buildings at Umritsur, Rs.* 14,500.—This grant is debitable to Local funds, but it is understood that there are no Local funds available to meet the charge. If this is the case, no expenditure should be incurred on the works.

13. *Item No.* 117. *Jail at Umritsur, Rs.* 36,000.—An expenditure of Rs. 42,000 is said to have been incurred on this work without estimate, which is very unsatisfactory.

Agricultural, Extraordinary.

14. The provision made under this head amounts to Rs. 20,44,000, and is passed as follows :—

	Rs.
To be debited to Loan	19,94,000
To be debited to Ordinary grant against provision made for refund of expenditure incurred from Loan funds on Madhopoor Workshops	50,000*
	20,44,000

* The exact amount is Rs. 53,415, but Rs. 50,000 have been entered here to make the grant an even one.

In making up the accounts of expenditure for 1870-71 the Controller should debit Rupees half a lakh of the outlay on Extraordinary works to the Ordinary grant; this will be equivalent to writing back to debit of Ordinary the sums charged in 1867-68 and 1868-69 to head "Extraordinary."

15. Of the provision of Rs. 20,44,000 made under this head, estimates have only been sanctioned for Rs. 3,41,000. It is understood that no expenditure will be incurred from loan funds on the works for which no estimates exist, or on works which have not been specifically sanctioned by the Government of India as Extraordinary.

Agricultural, Ordinary.

16. *Item No.* 186. *Chowkees on Canals, Rs.* 20,000.—It should be stated whether the estimate of Rs. 32,368 for this work has been sanctioned or not. If sanctioned, a reference to the particulars of the authority under which it was done should have been entered in the column set apart for that purpose.

17. *Item No.* 193. *Minor Works, Rs.* 53,500.—This amounts to one-fourth of the grant for works, and appears excessive. The amount is reduced to Rs. 29,500, the balance Rs. 24,000 being applied to augment the grant for other agricultural works in progress on proper authority.

18. The grant for Agricultural Works under head "Ordinary" will stand as follows :—

	Rs.
I.—Provision for specific works	1,56,000
II.— „ to make good outlay erroneously charged as extraordinary in former years... ...	50,000
	2,06,000

COMMUNICATIONS.

19. *Item No.* 151. *Tunnel under the River Indus at Attock, Rs.* 10,000.—Separate orders will be issued regarding the source from whence funds are to be provided for this work. Meanwhile, the appropriation of Rs. 10,000 made for the purpose from the Ordinary grant is allowed to stand, to meet necessary expenses connected with the carriage and erection of the pumping engines now on their way from England.

REPAIRS.

20. The grant of Rs. 5,20,000 proposed for repairs under head "Agricultural" is increased to Rs. 5,44,000, to provide for the conservancy and working of the Canal Plantations in the Punjab, which under Financial Department Resolution No. 828, dated 31st January 1870, have now to be provided for in the Budget-Estimate of the Public Works Department.

21. Under Civil Buildings, the grant is passed for Rs. 46,000, and under Miscellaneous Public Improvement for Rs. 11,000. Under Communications it is noticed that the allotment for repairs amounts to Rs. 5,33,100, which is passed for Rs. 5,33,000 against Rs. 7,63,500 provided in 1869-70, the balance being made up from Local funds. As regards the Lahore and Peshawur Road, it is hoped that a considerable reduction of outlay on repairs may be found practicable, now that one-half the road is to be made over to the Railway.

ESTABLISHMENT.

22. The Estimate under this head amounts to Rs. 23,86,580, distributed as follows as compared with 1869-70 :—

	Other Services.		Agricultural.		Total.	
	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,72,032	1,69,000	1,59,000	1,23,000	3,31,032	2,92,000
Construction	6,09,024	7,96,000	11,80,000	7,18,300	17,89,024	15,14,300
Account	1,03,374	1,14,500	.	...	1,03,374	1,14,500
Collection and Police	...		1,96,000	1,76,200	1,96,000	1,76,200
	8,84,430	10,79,500	15,35,000	10,17,500	24,19,430	20,97,000
Less debitable to Local funds	32,850	51,600	.		32,850	51,600
Net charges against Imperial funds ...	8,51,580	10,27,900	15,35,000	10,17,500	23,86,580	20,45,400
Distribution of charges.						
Ordinary	8,51,580	10,27,900	4,57,000	3,97,900	13,08,580	14,25,800
Extraordinary	...	...	10,78,000	6,19,600	10,78,000	6,19,600
	8,51,580	10,27,900	15,35,000	10,17,500	23,86,580	20,45,400

23. The estimate does not show clearly the manner in which the charge of Rs. 10,78,000 to the head Extraordinary has been arrived at. It includes a sum of Rs. 4,42,000 for Establishment, which has not been sanctioned as yet, and which is therefore disallowed, thus reducing the debit to Loan funds to Rs 6,36,000.

24. The Ordinary grant for Establishment is increased to Rs. 13,13,000 to make the sum an even one and to meet charges for establishment for Canal Plantations which has now to be transferred to the Public Works Budget-Estimate. The Punjab Government will have to make such provision from this grant as may be sufficient to provide for the pay of the Mining Engineer on duty there.

TOOLS AND PLANT.

25. The estimate under head "Ordinary" is passed for an even sum of Rs. 81,000.

26. Under Extraordinary, the estimate amounts to Rs. 7,20,000, of which Rs. 3,49,600 is for stores from England. But no indent for such stores has been received as yet.

SUMMARY.

27. The following is an abstract of the Punjab Budget-Estimate for 1870-71 as modified by the foregoing orders :—

	Original Works.			Repairs.	Establishment.	Tools and Plant.	State outlay on Railways.	Total.
	Major.	Minor.	Total.					
Ordinary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	16,00,000	1,10,000	17,10,000	2,90,000	...	...	..	20,00,00
Agricultural . .	2,00,500	29,500	2,30,000	5,44,000		...	.	7,74,00
Other Services—								
Civil Buildings	3,36,000	36,000	3,72,000	46,000	..	.	...	4,18,00
Communications	2,50,000	25,000	2,75,000	5,33,000	.	..	...	8,08,00
Miscellaneous Public Improvement..	11,000	12,000	23,000	11,000			...	34,00
Establishment	. .	..			13,13,000		...	13,13,00
Tools and Plant ...	. .	...	..	..		81,000	..	81,00
	5,97,000	73,000	6,70,000	5,90,000	13,13,000	81,000		26,54,00
Total	23,97,500	2,12,500	26,10,000	14,24,000	13,13,000	81,000	..	54,28,00
State outlay on Guaranteed Railways .	...	...	...	...	.	.	57,000	57,00
	23,97,500	2,12,500	26,10,000	14,24,000	13,13,000	81,000	57,000	54,85,00
Extraordinary.								
Irrigation Works	19,94,000	...	19,94,000	. .	6,36,000	7,20,000		33,50,00
Railways		...		...	...		88,50,000	
	19,94,000		19,94,000	.	6,36,000	7,20,000	88,50,000	1,22,00,00
	43,91,500	2,12,500	46,04,000	14,24,000	19,49,000	8,01,000	89,07,000	1,76,85,00
Add grant for Local funds and contributions—								
Original Works							1,67,700	
Repairs							70,000	
Establishment							32,850	
								2,70,550

PUBLIC WORKS REVENUE.

28. The estimate amounts to Rs. 18,14,000, *viz.* :—

	Rs.
Revenue Miscellaneous	1,28,000
„ Irrigation	16,86,000
	18,14,000

To this may be added Rs. 21,000 for receipts on account of Canal Plantations ordered to be brought to account as Public Works Revenue from 1st April 1870. This raises the total of the estimate to Rs. 18,35,000.

FORT WILLIAM ;
March 3, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

CENTRAL PROVINCES BUDGET ORDERS, 1870-71.

The final Public Works grant assigned to the Central Provinces for 1870-71 is 30¾ lakhs, which the Local Administration has distributed as follows :—

Heads of Service.	1870-71.			1869-70, Reduced Grants.
	Ordinary.	Extraordinary.	Total.	
	Rs.	Rs.	Rs.	Rs.
Military	7,07,100	...	7,07,100	8,85,000
Agricultural	50,000	5,10,000	5,60,000	3,76,070
Other Services—				
Civil Buildings	1,46,922	...	1,46,922	2,27,250
Communications	10,10,500	...	10,10,500	14,58,950
Miscellaneous Public Improvement ...	10,000	...	10,000	11,000
Establishment	4,85,000	60,000	5,45,000	8,77,730
Tools and Plant	65,478	30,000	95,478	89,000
Total Other Services	17,17,900	90,000	18,07,900	26,63,930
Grand Total	24,75,000	6,00,000	30,75,000	39,25,000

2. This distribution will be slightly altered in accordance with the following remarks.

BUILDINGS AND ROADS.

3. *Items Nos.* 11 *and* 12 *as per margin.* *Grant Rs.* 30,000.—Disallowed, as it does not appear desirable to commence new works at the present time, while old ones are still incomplete for want of funds.

	Rs.
11. Extension of Cantonment, Jubbulpoor	15,000
12. Church at Jubbulpoor	15,000

The amount is added to item No. 13 (twelve barracks for Infantry at Jubbulpoor) the grant for which is thus increased to Rs. 2,30,000.

4. *Item No.* 28. *Improvements to Deputy Commissioner's Court-house, Raepoor, Rs.* 8,100.—Disallowed for some reason, and added to item No. 24 (Central Jail at Jubbulpoor) the grant for which is thus increased to Rs. 38,100.

5. *Item No.* 33.—*Additions to Nagpoor Museum, Rs.* 10,000.—This work is not of an urgent nature, and the estimate has not yet been sanctioned. The item is accordingly struck out, leaving the amount available for properly sanctioned works.

6. *Item No.* 48.—*Kanhan Bridge, Rs.* 1,70,000.—This allotment is allowed to stand subject to the orders which may be passed on the revised Estimate which is now under consideration.

IRRIGATION.

7. The grant for the Kanhan Project (Item No. 36) may stand, subject to expenditure being finally allowed.

ESTABLISHMENT.

8. The necessity for the increased provision for Clerks under "Direction" and "Construction" is not apparent. The amounts provided are certainly within the

sanctioned scale, but that scale was sanctioned before the late reductions in expenditure, the effect of which, and of reducing the number of Executive Divisions, should certainly be to diminish correspondence and clerical labour.

9. The total rate for Establishment of 17·7 per cent. on the total grant is certainly not high, and the Government of India recognize the prompt efforts made by the Administration to adjust their working power to the altered state of things; but then it is very unlikely that the extraordinary estimate for works will be worked up to, and if it is not, provision will have to be made from the Ordinary grant for such portion of the amount, Rs. 60,000, now proposed to be debited to the Extraordinary grant as cannot fairly be charged to that grant, and the percentage will be increased proportionately.

10. The following reductions will accordingly be made from this part of the estimate :—

		Rs.
Office of Chief Engineer and Secretary	... ...	5,000
Jubbulpoor Circle	...	1,000
Construction { English Clerks	...	4,000
Construction { Vernacular „	...	1,000
	Total ...	11,000

This amount will be added to the Ordinary grant for Communications. A detail should be furnished in the usual form of the items comprising the provision of Rs. 2,04,200 made under the head Establishment for the Upper Godavery Works.

11. The total appropriations under each head of service should have been reduced to round numbers. This will now be done as follows :—

	Increase.	Decrease.
Original Works—	Rs.	Rs.
Military	...	750
Civil Buildings	78	...
Communications	13,050	...
Repairs—		
Military	...	350
Communications	...	550
Establishment	...	11,000
Tools and Plant	...	478
Total	13,128	13,128

12. The small item, Rs. 550, provided in the Budget-Estimate for the purchase of land on account of Guaranteed Railways has been struck out; any trifling expenditure which may have to be incurred on this account during 1870-71 can be met from the Ordinary Public Works grant, or may be regarded as a permissible excess over that grant if necessary. This disposes of the separate estimate for this item received with Officiating Secretary's letter No. 394—5640, dated 10th November last.

SUMMARY.

13. The following is an abstract of the Central Provinces Public Works Budget-Estimate for 1870-71, as modified by the foregoing orders :—

Budget Heads.	Original Works.			Repairs.	Establishment.	Tools and Plant.	Total.
	Major.	Minor.	Total.				
Ordinary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	6,08,000	38,000	6,46,000	60,000	...	...	7,06,000
Agricultural	...	50,000	50,000	...	..	...	50,000
Other Services—							
Civil Buildings	95,000	18,000	1,13,000	34,000	...	...	1,47,000
Communications	7,79,000	27,000	8,06,000	2,17,000	...	...	10,23,000
Miscellaneous Public Improvement	...	...	...	10,000	...	...	10,000
Establishment	...	...	...	...	4,74,000	...	4,74,000
Tools and Plant	...	...	...	...	...	65,000	65,000
Total "Other Services"	8,74,000	45,000	9,19,000	2,61,000	4,74,000	65,000	17,19,000
Total Ordinary ...	14,82,000	1,33,000	16,15,000	3,21,000	4,74,000	65,000	24,75,000
Extraordinary.							
Agricultural	5,10,000	...	5,10,000	...	60,000	30,000	6,00,000
Total Ordinary and Extraordinary	19,92,000	1,33,000	21,25,000	3,21,000	5,34,000	95,000	30,75,000

14. In addition to the above, it is estimated that Rs. 16,000 will be spent by Public Works Officers from Local funds during the year 1870-71, as follows :—

	Rs.
Repairs, Miscellaneous Public Improvement ...	12,000
Establishment	4,000
Total ...	16,000

PUBLIC WORKS REVENUE.

15. The estimate of Public Works revenue for 1870-71 amounts to Rs. 14,540, against a Regular-Estimate of Rs. 52,500 for 1869-70. This remarkable difference appears in the estimate without a word of explanation. Seeing that the actual average receipts of the last 5 years have amounted to nearly Rs. 60,000 per annum, as per margin, the estimate for 1870-71 may, it is thought, be increased to Rs. 50,000, the amount for the current year, as follows :—

	Rs.
1864-65	73,470
1865-66	38,378
1866-67	52,225
1867-68	51,710
1868-69	83,100
	2,98,883
Average	59,776
or say per annum ...	60,000

	Rs.
Tolls, fines and refunds	34,700
Rents of buildings	12,300
Sales of produce	2,000
Sales of buildings, and tools and plant	1,000
Total ...	50,000

But a report should be furnished on the subject by the Local Administration.

FORT WILLIAM,
February 22, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

BRITISH BURMAH BUDGET ORDERS, 1870-71.

In this Budget-Estimate the mistake has been made of including the grant from Local Funds to meet outlay on Establishment in the body of Part I of the estimate, nor has a comparison been made between the grants of the ensuing and current official year as prescribed by the rules.

2. The Budget-Estimate has been framed for a total grant of Rs. 18¼ lakhs, as sanctioned in Public Works Department Circular No. 104 of 1869, distributed as below with the following slight alterations which have been made to bring the appropriations for the different services to even figures :—

	Rs.	Rs.
Original Works, Communications, altered from	4,61,100 to	4,61,000
Establishment " " "	3,96,900 to	3,97,000

Heads of Service.	Original Works.			Repairs.	Establishment.	Tools and Plant.	Total.
	Major.	Minor.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	2,40,000	24,000	2,64,000	86,000	...	...	3,50,000
Agricultural	1,36,000	23,000	1,59,000	26,000	...	...	1,85,000
Other Services—							
Civil Buildings	1,89,000	19,000	2,08,000	39,000	...	...	2,47,000
Communications	4,48,000	13,000	4,61,000	1,37,000	...	...	5,98,000
Miscellaneous Public Improvement	24,000	4,000	28,000	5,000	...	...	33,000
Establishment	...	...	...	...	3,97,000	...	3,97,000
Tools and Plant	...	...	...	...	...	15,000	15,000
	6,61,000	36,000	6,97,000	1,81,000	3,97,000	15,000	12,90,000
Total ...	10,37,000	83,000	11,20,000	2,93,000	3,97,000	15,000	18,25,000
Add grant-in-aid from Local Funds—							
Establishment							58,200
Grand Total							18,83,200

3. This distribution of the grant is approved, subject to the following remarks, and on the understanding that no expenditure will be incurred on works for which estimates have not been sanctioned by competent authority.

4. Of the several works entered in the Budget-Estimate, the estimates for which are noted as having been submitted, the following have since been sanctioned by the Government of India :—

Item No.	Works.	Amount of estimate.	Computed outlay to end of 1869-70.	Grant, 1870-71.	Reference to sanction.
		Rs.	Rs.	Rs.	
1	Fortification of Arsenal position, Rangoon	2,67,012	1,94,000	63,000	Register No. 128 M of 1868-69, and No. 96 B M of 1869-70
8	Ordnance Magazine at Rangoon	41,469	5,000	25,000	Register No. 100 B M. of 1869-70.
13	Protestant Church, Tounghoo	10,262	...	10,000	
29	Jail at Tounghoo	1,58,399	1,49,000	9,000	Register No. 71 C of 1869-70.
37 & 41	Bridges on Rangoon and Prome Road ...	4,40,076	18,000	1,10,000	" " 82 C of "
40	4th Section of ditto	1,81,296	1,24,645	36,100	" " 76 C of "
46	Tantabeen Road	97,561	77,191	20,000	" " 77 C of "

5. The estimates for the following works are still under the consideration of the Government of India:—

	Rs.
Item No. 5.—Hospital for European Infantry, Tounghoo	1,98,396
" " 33.—Zaloon Embankment	91,179
" " 38.—Bridge over the Wetpouk Choung ... ... held over pending receipt of information called for in Public Works Department letter No. 724 B—C, dated 4th December 1869.	30,465
47.—Sanitary Camp-road, Tounghoo ... ... held over pending receipt of information called for in Public Works Department letter No. 62 B—C, dated 28th January 1870.	62,286

6. Orders on Item 52, Accommodation at Elephant Point for Light House Inspector, have been given in Public Works Department letter No. 66 B—C, dated 31st January 1870. It is probable that the estimate, after the revision which has been ordered, will be within the power of sanction of the Chief Commissioner. As the project has been generally approved subject only to slight modifications, the entry may stand.

7. The appropriations made for Lock Hospitals at Rangoon, Akyab, Moulmein and Bassein (Items Nos. 17 to 20, Rs. 31,000) are allowed to stand, subject to sanction of estimates by competent authority. The grants for the following works are also allowed to stand, on the understanding that the revised estimates for them, which are said to be under preparation, are submitted as soon as possible :—

	Rs.
Item No. 4.—Hospital for Royal Artillery, Thayetmyo	44,499
" " 7.—Quarter-guard and Cells for European Infantry, Tounghoo	48,143

8. The Governor General in Council observes that several of the entries in Part II are for new works not yet begun. Having in view the great importance of completing all works in progress before any thing fresh is undertaken, a con-

sideration which is of more than usual weight at the present time, it is directed that none of the following items shall be commenced until the Government of India has been satisfied of their being really urgently required :—

		Rs.
Item No. 10.—Tanks for Commissariat and Artillery, Rangoon...		11,000
" " 13.—Church at Tounghoo		10,000
" Nos. 17 to 20.—Lock-hospitals		31,000
" No. 21.—Church at Bassein		3,000
" " 25.—Court-houses, Shoaygyeen		5,000
" " 50.—Reclamation of swamp in rear of the town of Myanoung		8,000
" " 51.—Protective embankment at Shoaygyeen ..		6,000
		74,000

Any sums rendered available by these works being deferred may be re-appropriated to the more pressing works actually begun, and now under construction.

9. It is noticed that the sum provided for Repairs, Military, amounts to Rs. 86,000, against Rs. 80,000 for the current year. In the provision for repairs, a sum of Rs. 22,500 is included for maintenance of Cantonment roads, with reference to which the attention of the Chief Commissioner should be drawn to Public Works Department Resolution No. 812 A, dated 17th September 1869, calling for proposals for fixing an annual grant for this purpose in accordance with the principles laid down in Chapter IX, Section iii, para. 9 of Code. It is requested that these proposals may be supplied as early as possible, with explanation as to the precise roads for the repairs of which the following Budget provision has been made under the head "Communications" :—

	Rs.
Rangoon	9,500
Tenasserim	2,500
Prome	6,000
Tounghoo	4,500
	22,500

			Rs.
Akyab Imperial roads	...	...	2,000
Maulmein Suburban roads	...	...	7,000
Mergui and Tavoy Imperial roads	...	...	4,000
Rangoon Town and Suburbs Imperial roads	..	...	5,000

Items Nos. 48 and 49 of Part II also seem questionable, being for roads in Rangoon Town.

10. The provision for Establishment, excluding that for Port Blair, has been reduced from Rs. 4,21,000 in 1869-70, to Rs. 3,96,900 in 1870-71. The Governor General in Council, while cordially recognizing the efforts that have been made in British Burmah to reduce promptly the cost of Establishment, notices that the charge on this account against Imperial funds still amounts to about 22 per cent. of the allotment. The Government of India will await the report on the subject promised by the Chief Engineer, but meanwhile every practicable reduction should be made. The cost of the Office of Account would appear susceptible of reduction. Seven Accountants have been provided for, but as there are only nine Divisions in the Province, the established proportion is only six, and the Office should be reduced accordingly. Eight Clerks seem somewhat excessive. Moreover, a provision of Rs. 1,500 has been made for temporary establishment, which, since four Burmese Accountants are under training in the Office, appears unnecessary, and is therefore disallowed.

11. In paras. 27 and 28 of the letter transmitting the Budget-Estimate, a proposal is made to debit Local Funds on account of Establishment charges with the actual percentage of the cost of establishment with reference to the actual outlay incurred. This proposal appears proper, but before sanction is accorded to it, information is desired of the probable amount that will be debited to Local Funds by the arrangement.

12. With reference to the 10th para. of the transmitting letter of the Budget-Estimate, explanation should be furnished of the meaning attached to the remark, that the construction of hospital accommodation for a whole Regiment of European Infantry at Thayetmyo has been forced on the Local Administration. The report promised regarding hospital accommodation at Tounghoo will be awaited.

PUBLIC WORKS REVENUE.

13. The estimate for 1870-71 amounts to Rs. 38,500.

FORT WILLIAM ;
February 15, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

OUDH BUDGET ORDERS, 1870-71.

This Estimate is not altogether in proper form. The grants-in-aid from Local Funds have been shown in the body of Part I of the Budget-Estimate; they should have been shown only in the memorandum at foot of the estimate. Also the numbers of the different items have not been repeated at the right hand side of Part II of the estimate, as required by Standing Order No. 7 of 1867.

2. The estimate provides for an expenditure of Rs. 30 lakhs from Imperial Funds, being the grant originally assigned for the purpose, but as the grant has since been reduced* to Rs. 28¾ lakhs, it is necessary to modify the Budget-Estimate accordingly. In this view, the following reductions are made as suggested by the Chief Commissioner :—

* Public Works Department Circular No. 104 of 1869.

ORIGINAL WORKS.

MILITARY.

	Rs.	Rs.
Item No. 5.—Barracks for married men, European Infantry, Fyzabad. Grant reduced from Rs. 50,000 to Rs. 30,000	20,000	
„ „ 6.—Barracks for married men, Royal Artillery, Fyzabad. Grant reduced from Rs. 49,000 to Rs. 24,000	25,000	
„ „ 10.—Grant for Minor Works reduced from Rs. 43,000 to Rs. 38,000	5,000	
		50,000

CIVIL BUILDINGS.

Item No. 13.—School-house at Suffeepoor, disallowed ...	3,000	
„ „ 19.— „ at Misrick, „ ...	5,000	
„ *Nos.* 24—26.—Police Buildings, Roy Bareilly, disallowed	10,000	
„ *No.* 33.—Jail at Pertabgurh. Grant reduced from Rs. 20,000 to Rs. 14,000	6,000	
„ „ 34.—Jail at Sultanpoor. The Chief Commissioner has recommended that Rs. 6,000 out of Rs. 20,000 should be reduced, but as there is no estimate for the work, the entire provision is disallowed ...	20,000	
		44,000

COMMUNICATIONS.

Item No. 46.—Road from Byramghât to Baraich. Grant reduced from Rs. 1,00,000 to Rs. 69,000 ...	...	31,000
Total reductions	...	1,25,000

3. In addition to these reductions, it is also necessary to provide from the Ordinary grant for that portion of the estimated charges for Direction and Account debited in the Oudh Budget-Estimate to the grant for Extraordinary Works. The sum roughly estimated for Establishment for Oudh in Public Works Department Circular No. 96 of 1869 was Rs. 2,55,000. The total in the estimate submitted is Rs. 3,04,644, of which Rs. 6,000 is debitable to Local Funds, and Rs. 43,644 to the Loan grant for Irrigation Works in part payment of the charges under "Direction" and "Account" Ordinary. This latter debit appears open to objection. There must be a Chief Engineer and Controller for the Province in any case, and it will not be well to borrow money to pay for their salaries. The charge must therefore be arranged for otherwise. This will be done by an absolute reduction of Rs. 17,644 as per margin in the total estimate for

	Rs.
Temporary Office establishment for Chief Engineer reduced from Rs. 1,800 to Rs. 800	1,000
Contingencies for Chief Engineer reduced from Rs. 6,000 to Rs. 4,000	2,000
Sub-divisional allowances for 15 Sub-divisions, whereas there are only 12 Upper Subordinates. Provision for three Sub-divisions disallowed	1,080
Temporary establishment and allowances for promotion under head Construction ..	8,600
Office contingencies under ditto, reduced from Rs. 6,000 to Rs 4,000 .	2,000
Temporary establishment and allowance for promotion under head Accounts	2,704
Contingencies under ditto reduced from Rs. 4,500 to Rs. 4,240	260
	17,644

establishment, the balance, Rs. 26,000 being met by disallowing the provision under Original Works, Civil Buildings, for constructing Havaluts at Lucknow and Sultanpoor (Items Nos. 36 and 38) for which no estimates have been sanctioned as yet.

4. Under the above orders, the grant for Establishment, Extraordinary, will be reduced by Rs. 43,644. A further reduction of Rs. 33,868 will also be made on account of the items as per margin, which should properly be debited to works. The aggregate of the sums thus reduced will be added to the grant for Original Works, Agricultural, which will thus be increased from Rs. 9,76,488 to Rs. 10,54,000. In this is included, however, an item (No. 45) of Rs. 97,649 for Minor Works which is not admissible. The grant for the Sardah Canal must be regarded as a whole, and Minor Works cannot be sanctioned separately by the Chief Commissioner.

Petty Establishment.

	Rs. per mensem.
Artificers, Blacksmiths, &c. ...	750
Duffadars, Peons, Chassees, &c.	2,074
	2,824 × 12 = 33,868

5. These several reductions will leave the Oudh Public Works Budget-Estimate for 1870-71 as follows :—

Heads.	Original Works.			Repairs.	Establishment.	Tools and Plant.	State Outlay on Guaranteed Railways.	Total.
	Major.	Minor.	Total.					
Ordinary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Military	2,95,000	38,000	3,33,000	1,17,000	...	.	...	4,50,000
Other Services—								
Civil Buildings ...	1,35,000	25,000	1,60,000	45,000	...	...	...	2,05,000
Communications	1,62,000	22,000	1,84,000	1,45,000		...	...	3,29,000
Establishment .	...	...	. .	.	2,81,000	...	...	2,81,000
Tools and Plant	...	.	. .	..		10,000	.	10,000
	2,97,000	47,000	3,44,000	1,90,000	2,81,000	10,000	...	8,25,000
Total Military and Other Services	5,92,000	85,000	6,77,000	3,07,000	2,81,000	10,000	...	12,75,000
State Outlay on Railways ..	..	...			..		90,900	90,900
Total Ordinary	5,92,000	85,000	6,77,000	3,07,000	2,81,000	10,000	90,900	13,65,900
Extraordinary.								
Agricultural ...	10,54,000	...	10,54,000		2,31,000	3,15,000	...	16,00,000
Grand Total. .	16,46,000	85,000	17,31,000	3,07,000	5,12,000	3,25,000	90,900	29,65,900

Add outlay from Local Funds and Contributions—

	Rs.	
Original Works—		
Civil Buildings	50,000	
Communications	58,250	
	1,08,250	
Establishment	6,000	
		1,14,250
		30,80,150

6. From the remark made against Item No. 33 of the Budget-Estimate, it would appear that expenditure has been incurred in the collection of materials in the District Jail at Pertabgurh. The work is said to have been sanctioned by the Home Department, but that is no authority for incurring expenditure.

7. The grants for the following works are allowed to stand only on the condition that estimates are sanctioned for them by competent authority before outlay is incurred :—

	Rs
Item No. 1.—Renewing roofs of Military Buildings, Lucknow ...	25,000
„ „ 2.—Houses for servants, Royal Artillery, „ ...	5,500
„ „ 3.—Cook-houses, Lucknow	14,500
„ „ 12.—Additions to distilleries, Oudh	10,000
Items 32 & 33.—District Jails at Roy-Bareilly and Pertabgurh ...	54,000
Item No. 35.—Airing-yards to solitary cells, Fyzabad	5,000
„ „ 52.—Arching Charbagh Bridge, Lucknow	4,500

8. The provision for Repairs, Communications, from Imperial Funds is in excess of the grant for the current year by Rs. 20,000. From what was recently said on this subject, the Governor General in Council was not prepared for this increase. It may however stand, pending issue of further orders.

9. In the estimate for Establishments, in which the distinction between Ordinary and Extraordinary has not been so clearly preserved as it might have been, provision has been made for consolidated rates of pay which is allowed to stand, but information should be furnished as to the sanction under which the petty establishment is entertained, and the necessity for keeping it at its present strength.

PUBLIC WORKS REVENUE.

10. The estimate submitted amounts to Rs. 5,950. No explanation has been given for the large falling-off from the receipts of previous years, and in the absence of such, the estimate is increased to Rs. 13,000, but a report on the subject is requested.

	Rs.
1864-65	13,660
1865-66	11,443
1866-67 (11 months) .	7,272
1867-68	18,414
1868-69	14,892

FORT WILLIAM ;
February 15, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

HYDERABAD BUDGET ORDERS, 1870-71.

IMPERIAL BUDGET-ESTIMATE.

The amount assigned to Hyderabad for expenditure on Imperial Public Works, Ordinary, during 1870-71 is 3½ lakhs, which the Local Administration propose to appropriate as follows :—

Budget Heads.	1870-71.	1869-70.
	Rs.	Rs.
Military	2,64,000	5,50,000
Agricultural	.....	.....
Other Services—		
Civil Buildings	17,000	37,000
Communications	.....	20,900
Miscellaneous Public Improvement	...	.. ...
Establishment	61,700	78,100
Tools and Plant	7,300	14,000
Total Other Services...	86,000	1.50,000
Total Grant ...	3,50,000	7,00,000

Buildings and Roads.

2. *Item No.* 6.—*Water-supply, 1st Regiment, Trimulgherry. Grant Rs.* 12,000.—The estimate for this work has been sanctioned by the Government of India only to the extent of completing the well. Any excess of the allotment beyond what is necessary for this purpose should be transferred to Item No. 9, Cavalry Barracks, which are much wanted, and should be pushed on to completion as rapidly as possible. The grant for these barracks will be supplemented by Rs. 7,000, *vide* para. 14.

	Rs.
Reduction of Establishment	6,700
Tools and Plant	300
Total ...	7,000

3. *Item No.* 15.—*Telegraph Office at Chudderghât. Grant Rs.* 7,000.—The estimate for this work has not been sanctioned, but under the explanation contained in para. 2 of the letter accompanying the Budget-Estimate, the amount may stand.

Establishment.

4. *Military pay of Superintending Engineer at Rs.* 434 *per mensem = Rs.* 5,208.—From this must be deducted Rs. 1,680, being the net Military pay of the Superintending Engineer at Rs. 140 per mensem, drawn in the Military Department. The estimate has been corrected accordingly.

5. *Travelling and personal allowances, Rs.* 2,500.—It is not understood what personal allowances are alluded to, but as the Superintending Engineer's staff salary has been under-estimated by Rs. 100 per month, or Rs. 1,200 for the year, the deficiency may be supplied from this item, which is passed on this understanding.

6. *Office expenses and contingencies, Rs.* 4,020.—This amount is allowed to stand, subject to explanation as to the necessity for the provision of so large a sum under this head, the amount being considerably in excess of what is found to be sufficient for other similar Offices.

7. *Probable increase due to consolidation of salaries, Rs.* 1,800.—This item is inadmissible, being unauthorized, and is accordingly struck out. The amount with other reductions under this head will be added to Part II, Item 9, as shown further on, *vide* para. 14.

8. *Reduction on account of Assigned Districts, Rs.* 18,546.—This item is taken at ⅔ths of the total estimated charges under "Direction," instead of ⅔rds, which is the proper proportion, the grants for the Imperial and Assigned Districts, excluding Railways, being 3½ and 7 lakhs, respectively.

9. With these corrections the proportion of the Establishment charges debitable to the Imperial revenues under "Direction" will stand in even numbers at Rs. 9,000, as follows :—

	Rs.	Rs.
Total, as per original estimate		30,916
Deduct net Military pay of Superintending Engineer...	1,680	...
increase for consolidation of salaries	1,800	
		3,480
		27,436
Deduct ⅔rds chargeable to the Assigned Districts ...		18,291
One-third chargeable to Imperial revenue		9,145
Which is passed in even numbers for		9,000

CONSTRUCTION.

10. *Contingencies, Rs.* 1,400.—This seems high for one Division, and should, if possible, be reduced.

11. *Probable increase due to consolidation of salaries, Rs.* 1,800.—This is struck out for the reason already stated in the case of the similar item under "Direction." The total amount under *Construction* will thus be reduced to Rs. 42,000.

ACCOUNTS.

12. The total charges under this head amount to Rs. 21,200, thus divided :—

	Rs.
Imperial	5,300
Assigned Districts	5,300
Railways	10,600
	21,200

But the proper proportion according to the total grants under each of these heads should be as follows :—

	Rs.
Imperial	4,000
Assigned Districts	8,000
Railways	9,200
	21,200

13. *Contingencies, Rs.* 2,028.—The necessity for this apparently high charge should be explained.

14. The total amount chargeable to the ordinary Imperial grant on account of Establishments, as above modified, will be Rs. 55,000 in even numbers as follows :—

	Rs.
Direction	9,000
Construction	42,000
Accounts	4,000
Total ...	55,000

The difference Rs. 6,700 between this amount and that (Rs. 61,700) provided for in the original estimate, as also Rs. 300 from the grant for Tools and Plant will be added to Item No. 9, Part II, Cavalry Barracks, making the grant for this work Rs. 53,000, and the total grant for Original Works, Military, Rs. 2,22,000.

SUMMARY.

15. The following is an abstract of the Imperial Public Works Budget-Estimate of the Hyderabad Administration as now passed :—

BUDGET HEADS.	ORIGINAL WORKS.			REPAIRS.	ESTABLISHMENT.	TOOLS AND PLANT.	TOTAL.
	Major.	Minor.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY	2,00,000	22,000	2,22,000	49,000	..	...	2,71,000
OTHER SERVICES :—							
Civil Buildings ...	9,000	3,000	12,000	5,000		...	17,000
Establishment .	...	...	...	.	55,000	...	55,000
Tools and Plant ...	...		...	..		7,000	7,000
Total Other Services	9,000	3,000	12,000	5,000	55,000	7,000	79,000
GRAND TOTAL	2,09,000	25,000	2,34,000	54,000	55,000	7,000	3,50,000

PUBLIC WORKS REVENUE.

		Rs.
Tolls, dues, &c. ...	.	400
Rents of buildings ...	..	25,000
Sales of produce ...	.	200
Sales of buildings ...	.	100
Total	..	25,700

16. The anticipated receipts of 1870-71 amount to Rs. 25,700 in even numbers as per margin, against Rs. 20,700 for the current year. This estimate is accepted.

BUDGET-ESTIMATE OF THE ASSIGNED DISTRICTS (BERARS).

17. The amount allowed for expenditure on Ordinary Public Works in the Assigned Districts for 1870-71 is 7 lakhs, which is distributed in the Budget-Estimate as follows :—

BUDGET HEADS.	1870-71.	1869-70.
	Rs.	Rs
MILITARY	56,700	35,000
AGRICULTURAL	9,210	10,000
OTHER SERVICES —		
Civil Buildings	2,05,890	3,05,000
Communications	3,00,800	2,83,000
Miscellaneous Public Improvement	.....	4,000
Establishment	1,19,400	1,03,000
Tools and Plant	8,000	10,000
Total Other Services	6,34,090	7,05,000
GRAND TOTAL ...	7,00,000	7,50,000

BUILDINGS AND ROADS.

18. *Item No.* 8.—*Water-supply for the Cantonment at Aurungabad, Rs.* 6,000.—The estimate for this project has not yet been put in hand, but as it appears from para. 19 of the letter forwarding the Budget-Estimate that the work is very urgently required, the amount may stand on condition that the estimate will be prepared without any unnecessary delay.

19. *Item No.* 48.—*Yeotmahal and Damungaon Road, Rs.* 10,000.—The estimate for this work is not yet ready, and as there is apparently plenty of work already on hand from the grant available, the item is struck out. These orders leave the amount available for any sanctioned work under "Communications" to which the Resident may think proper to apply it.

20. The other works included in this part of the Budget, for which estimates have not yet been duly sanctioned, are allowed to stand under the explanation given in para. 2 of the covering letter, but it is particularly requested that no unavoidable delay may be permitted to occur in the preparation and submission of the estimates for these works.

ESTABLISHMENT.

DIRECTION.

21. There is an error of Rs. 1,000 in this part of the Budget. The amount entered in the abstract at page 16 under "Direction" is Rs. 22,300 instead of Rs. 21,300 as per page 14. The difference, Rs. 1,000, which has been caused apparently by the amount chargeable to Local funds having been included twice, will be corrected in the re-arrangement of the establishment charges as per these orders.

22. The amount chargeable to the Assigned Districts on account of "Direction" will thus stand at Rs. 20,000, as per margin, the total estimated charges for Establishment to be defrayed from the revenues of these Districts being Rs. 1,21,000 as shown below :—

	Rs.
Two-thirds of total charge for "Direction," as per para. 9, say	18,300
Other items, excluding Rs. 1,000 chargeable to Local funds	1,700
Total	20,000

	Rs.
Direction	20,000
Construction	93,000
Accounts, *vide para.* 12	8,000
Total	1,21,000

23. The difference between this amount and that entered in the original Estimate, is provided for as follows :—

	INCREASE TO REDUCE AMOUNTS TO EVEN NUMBERS.	DECREASE TO REDUCE AMOUNTS TO EVEN NUMBERS.
	Rs.	Rs.
Military	300	...
Agricultural	...	210
Civil Buildings	110	...
Communications	...	800
Establishment	1,600	...
Tools and Plant	...	1,000
TOTAL	2,010	2,010

SUMMARY.

24. The distribution of the Ordinary Public Works grant for the Assigned Districts, as modified by the foregoing orders, will be as follows:—

BUDGET HEADS.	ORIGINAL WORKS.			REPAIRS.	ESTABLISHMENT.	TOOLS AND PLANT.	TOTAL.
	Major.	Minor.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY	36,000	6,000	42,000	15,000	...	.	57,000
AGRICULTURAL	...	9,000	9,000	..	. .	. .	9,000
OTHER SERVICES :—							
Civil Buildings .	1,76,000	20,000	1,96,000	10,000	...	...	2,06,000
Communications ..	2,34,000	24,000	2,58,000	42,000	.	...	3,00,000
Establishment ...	...	...	...	..	1,21,000	...	1,21,000
Tools and Plant ...	. .	...	...	. . .	..	7,000	7,000
Total Other Services ...	4,10,000	44,000	4,54,000	52,000	1,21,000	7,000	6,34,000
GRAND TOTAL ...	4,46,000	59,000	5,05,000	67,000	1,21,000	7,000	7,00,000

OUTLAY FROM LOCAL FUNDS.

25. In addition to the above, the following expenditure will be incurred from Local Funds by Public Works Officers :—

Original Works.	Rs.
Civil Buildings	5,000
Communications	5,000
Miscellaneous Public Improvements	14,100
Establishment	1,000
Total ...	25,100

HYDERABAD RAILWAY.

26. The amount passed under this head, as per separate orders, is Rs. 5 lakhs, as follows :—

	Rs.
Establishment	96,000
Construction of Line...	4,04,000
	5,00,000

KHAMGAON AND OOMRAWUTTEE LINES.

27. The amount passed under this head for expenditure during 1870-71, *vide* separate Orders, is Rs. $2\frac{3}{4}$ lakhs, as follows :—

	Rs.
Capital.—Oomrawuttee Branch Railway	2,50,000
Revenue.—Khamgaon Branch Railway	25,000
	2,75,000

PUBLIC WORKS REVENUE.

28. The probable receipts under this head for 1870-71 will be Rs. 2,000 as per margin, against Rs. 1,600 for the current year. This is exclusive of Rs. 40,000 from Traffic Earnings of the Khamgaon Branch Railway.

	Rs.
Tolls, dues, &c.	450
Rents of buildings	850
Sales of produce	100
Sales of buildings and tools and plant ...	600
Total ..	2,000

FORT WILLIAM,
February 24, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

RAJPOOTANA BUDGET ORDERS, 1870-71.

The Rajpootana Budget-Estimate for 1870-71 provides for an expenditure of Rs. 9,20,000 from Imperial funds, being the grant originally assigned for the purpose. But as the allotment has since been reduced* to Rs. 8,50,000, the Budget-Estimate has to be altered accordingly. In this view the following items are disallowed :—

* Public Works Department Circular No. 104 of 1869.

ORIGINAL WORKS.

MILITARY.

	Rs.
Item 5. *Hospital at Tarraghur.*—By orders issued in Public Works Department letter No. 642 M, dated 8th July 1869, this work will not be required	10,000

CIVIL BUILDINGS.

Item 10. *College at Ajmere.*—The accounts show an expenditure of Rs. 24,051 to have been incurred on this work to end of 1868-69, against an estimate of Rs. 35,934 sanctioned by the Government, North-Western Provinces. In the Rajpootana Progress Report for 1868-69, it is reported that the foundation, plinth, and about one-fourth of the superstructure of the work, has been completed. No grant appears to have been sanctioned for the work for the current year, and until information is furnished of the total probable cost of the building, for which a revised estimate is said to be awaited, the provision for next year is disallowed 10,000

AGRICULTURAL.

Item 14. *Balad Reservoir and Canal.*—No estimate. If the project is matured during the year, and approved of by the Government of India, a re-appropriation of Budget-credits may be proposed for it 50,000

Total reductions ... 70,000

2. These reductions leave the Rajpootana grant for 1870-71 as follows :—

HEADS OF SERVICE.	ORIGINAL WORKS.			REPAIRS.	ESTABLISHMENT.	TOOLS AND PLANT.	TOTAL.
	Major.	Minor.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	3,30,000	30,000	3,60,000	30,000	..	...	3,90,000
Agricultural, Ordinary	...	...	...	1,00,000	...	...	1,00,000
Other Services—							
Civil Buildings ...	20,000	5,000	25,000	5,000	...	...	30,000
Communications ...	1,65,000	15,000	1,80,000	20,000	...	...	2,00,000
Establishment ...	...	...	...	...	1,25,000	...	1,25,000
Tools and Plant .	...	...	...	...	...	5,000	5,000
	1,85,000	20,000	2,05,000	25,000	1,25,000	5,000	3,60,000
GRAND TOTAL ...	5,15,000	50,000	5,65,000	1,55,000	1,25,000	5,000	8,50,000

	Rs.	
Add grant from Foreign Funds—		
Original Works, Communications	2,00,000	
Establishment	32,900	
		2,32,900
Add grant from Local Funds—		
Original Works, Communications	5,000	
Repairs, for which details have to be given	5,000	
Establishment	1,000	
		11,000
GRAND TOTAL ...		10,93,900

3. Of the works entered in the Budget-Estimate, the following call for remark :—

I. *Item* 3.—*Stables for Royal Artillery, Nusseerabad. No estimate. Grant for* 1870-71, *Rs.* 3,000, *and computed outlay to end of* 1869-70, *Rs.* 5,000.—This work appears to have been commenced without sanctioned estimate in violation of rule.

II. *Item* 12.—*Completion of Police Lines in Ajmere District. Amount of estimate, Rs.* 13,894. *Grant for* 1870-71, *Rs.* 10,000.—Allowed only on the understanding that the scheme has been approved of by the Government of India in the Home Department, *vide* Public Works Department Resolution No. 711A, dated 25th August 1869.

III. *Item* 15.—*Deolee link of road from Nusseerabad to Deolee.*—The amount of estimate for this road is entered at Rs. 1,88,169, but the sum sanctioned is only Rs. 1,69,408. The provision of Rs. 25,000 for next year is allowed, on the understanding that no more than the authorised cost shall fall on Imperial revenue, *vide* Public Works Department letter No. 729 B.—C., dated 8th December 1869, and letter from Agent, No. 3538 S, dated 27th December 1869.

	Rs.
Amount sanctioned in Public Works Department letter No. 598 B—C, dated 24th November 1869 ..	1,14,885
Ditto No. 729 B—C, dated 8th December 1869	54,523
	1,69,408

IV. *Items* 21 *and* 22.—*Srinuggur and Munglewas links of Ahmedabad and Agra Road.*—The amount of estimate is entered at Rs. 97,947 and Rs. 73,666, but the sum sanctioned is only Rs. 83,710* and Rs. 60,375,† respectively. The total expenditure on the work should be limited accordingly.

* Public Works Department letter No. 745 B—C, dated 16th December 1869.

† Public Works Department letter No. 55C, dated 27th January 1869 ... 42,080
Ditto ditto No. 340 C, dated 9th June 1869 18,295
60,375

V. *Items* 20 *and* 23.—*Marwar Sections of the Ahmedabad and Agra Road.*—No estimates have been submitted for these sections of road; although it is computed that on the first of them an expenditure of Rs. 95,000 will have been incurred up to end of 1869-70. The work appears to have been commenced as a famine relief work. Information should be furnished as to when the estimates will be rendered, meanwhile, expenditure on the second section is prohibited, while further outlay on the first section should be stopped, unless the work is required for employment of the distressed, in which case the matter should be reported for the orders of the Government of India.

VI. *Item* 24.—*Pokur Road, Rs.* 5,000.—The precise Local funds from which this grant is to be made should be stated. The funds required for the current year, were proposed to be taken‡ from the Imperial Budget grant, and if Local funds are available to meet the charge, the outlay on it during 1869-70 should apparently be met from them.

‡ *Vide* letter from Agent, No. 3297 S, dated 3rd December 1869.

VII. *Item* 25.—*Minor Works, Communications, Rs.* 15,000.—This provision appears to be excessive, and a portion of it should be applied to augment the grant for Major Works.

4. The estimate of Establishment amounts to Rs. 1,58,900, which it is proposed to charge as follows :—

	Rs.
Imperial funds	1,25,000
Local „	1,000
Foreign States	32,900
	1,58,900

The proposal to charge Foreign States with a proportion of the cost of establishment engaged on works, three-fourths of the cost of which is met by those States, appears to be proper¶, but information should be furnished of the precise Local Fund to which it is proposed to debit the sum of Rs. 1,000, and the reason for so doing. This sum, as also the sum of Rs. 32,900 debitable to Foreign States, should have been entered in the memorandum at foot of Part I of the Budget-Estimate under head Establishment.

¶ *Vide* Foreign Department Resolution No. 861, dated 16th May 1868.

PUBLIC WORKS REVENUE.

5. The estimate for 1870-71 amounts to Rs. 10,000.

FORT WILLIAM;
Dated January 31, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

CENTRAL INDIA BUDGET ORDERS, 1870-71.

The Central India Public Works Budget-Estimate for 1870-71 has been prepared for the grant of Rs. 20 lakhs assigned in Public Works Department Circular No. 104 of 1869, which has been distributed as follows :—

	Original Works.			Repairs.	Establishment.	Tools and Plant.	Total.
	Major.	Minor.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	7,36,000	64,000	8,00,000	1,40,000	...	...	9,40,000
Other Services—							
Civil Buildings ...	29,000	4,000	33,000	17,000	...	...	50,000
Communications	2,86,000	19,500	3,05,500	2,80,500	...	...	5,86,000
Establishment ...		.	...	...	3,99,000	...	3,99,000
Tools and Plant	..	...	...	...	...	25,000	25,000
	3,15,000	23,500	3,38,500	2,97,500	3,99,000	25,000	10,60,000
Total, Imperial ...	10,51,000	87,500	11,38,500	4,37,500	3,99,000	25,000	20,00,000
Add outlay from Local Funds and Contributions—							
Original Works—						Rs.	
Civil Buildings						20,000	
Communications						1,65,000	
						1,85,000	
Repairs—							
Communications						31,500	
							2,16,500
Grand Total							22,16,500

2. This distribution of the allotment is approved, but the provision of Rs. 30,000 from contributions from Scindiah and Oojein for the road from Dewas to Oojein (Item No. 55) is disallowed for want of a sanctioned estimate for the work. The Government of India cannot admit the propriety of passing expenditure for which no estimate has been sanctioned from the funds of Foreign States any more than British Funds. The amount should, if possible, be applied to the construction of some other road carried out from the funds of these States, or a further representation may be made when the estimate is completed.

3. Items Nos. 75 and 76 being for works not yet begun are also struck out, as with so long a list of works in progress it is not expedient to add to the number. The appropriations may be transferred to some other Item.

4. It is remarked that the grant has been distributed over a great number of works. Concentration of expenditure over fewer works would have been, it is thought, a preferable disposition of the sum available, and the point may advantageously be borne in mind.

5. No expenditure should be incurred on the Native Cavalry Hospital at Augur (Item No. 12, Rs. 15,000), pending receipt of orders from the Government of India on the general question, it being very likely that the standard plan of hospital for Native troops will be modified.

6. The provision made for repairs to staging bungalows appears to be high; also that of Rs. 8,000 for construction of dák bungalow at Indore (Item No. 83). The latter item cannot be now allowed, the work not having been put in hand, and the sum provided for it may be transferred to some other work.

	Rs.
Southern Division, Agra and Bombay Road ...	2,000
Northern " " " " ...	4,000
Indore Agency ...	1,500
Bhopal " ...	500
Nowgong Division .	500
Western Malwa Agency ...	500
Bundlekhund	500
Total ...	9,500

7. The reduction so promptly made in the charges for Establishment from Rs. 5,05,000 in 1869-70, to Rs. 3,99,000, is very satisfactory, but this sum still forms more than 18 per cent. on the total grant.

PUBLIC WORKS REVENUE.

8. The estimate submitted amounts to Rs. 30,000, while the receipts of 1867-68 were Rs. 56,012, and of 1868-69 Rs. 42,528. So considerable a falling off should be explained, meanwhile the estimate for next year will be taken at Rs. 40,000.

FORT WILLIAM;
February 15, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secretary to the Govt. of India.

COORG BUDGET ORDERS, 1870-71.

The Coorg revised Public Works Budget-Estimate for 1870-71 has been prepared for a grant of Rupees one lakh, which has been distributed as follows :—

Heads of Service.	1870-71.					Reduced Grant, 1869-70
	Original Works.			Repairs.	Total.	
	Major.	Minor.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings	10,000	3,000	13,000	2,000	15,000	33,500
Agricultural	...	...	...	5,000	5,000	...
Communications	8,800	1,000	9,800	44,200	54,000	55,200
Miscellaneous Public Improvement	...	1,300	1,300	..	1,300	..
	18,800	5,300	24,100	51,200	75,300	88,700
Establishment					23,700	35,300
Tools and Plant					1,000	1,000
Grand Total					1,00,000	1,25,000

2. A considerable reduction has been made in Establishment, but the charge still forms 23·7 per cent. of the total allotment, and might apparently be further reduced to Rs. 21,000 by dispensing with the services of the Storekeeper, Cashier, Draughtsman and two Clerks. The particular attention of the Chief Commissioner is drawn to this matter, and it is requested that the necessary tabular statement of the reduced establishment as finally determined on may be submitted for sanction.

3. The provision for Tools and Plant includes Rs. 100 for Office furniture. The expenditure on this account from 1865-66 to 1868-69 has amounted to over Rs. 2,000, and it appears time that the outlay should cease. The Chief Commissioner may usefully look into this point.

PUBLIC WORKS REVENUE.

4. The estimate is for Rs. 1,300.

Fort William,
February 15, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secretary to the Govt. of India.

MYSORE BUDGET ORDERS, 1870-71.

The Mysore Public Works Budget-Estimate for 1870-71 has been prepared for the grant of Rs. 15 lakhs from Ordinary revenue sanctioned in Financial Department Resolution No. 531, dated 22nd January 1870. In addition to this amount, an appropriation of Rs. 3 lakhs has been made from the deposit surplus for expenditure on Agricultural Works, the total assignment for which head of service amounts to Rs. 5,15,800, distributed as follows :—

	Rs.
Original Works	2,65,800
Repairs	2,50,000
Total ...	5,15,800

2. It would thus appear that, of the appropriation from the deposit surplus, Rs. 34,200 is applied to the execution of repairs. But this fund can only be considered to be available for the construction of works of a kind which in British territory would be carried out by loan. Moreover, many of the works entered in the Budget-Estimate under the head Original Works, Agricultural, are such as should properly be carried out from Ordinary revenue. The appropriation from that fund is therefore limited to Rs. 1,25,000 as follows :—

	Rs.
Item No. 16.—Sriramadevara Anicut	10,000
„ 17.— „ Channels	20,000
„ 18.—Madapoor Anicut Channels ...	10,000
„ 20.—Marikanive Reservoir with Channels	70,000
„ 21.—Buildings for „	5,000
„ 22.—Kumlar Katte	10,000
Total ...	1,25,000

No expenditure should be incurred on the last five items until the estimates for them have been sanctioned by competent authority. If it can be shown that other Agricultural Works entered in the Budget may be constructed from the deposit surplus fund, the Governor General in Council will be quite prepared to make the necessary appropriation for the purpose, as well as for the charges on account of Establishment and Tools and Plant arising directly out of these works. Meanwhile, the outlay under these two heads must be provided for from the grant from Ordinary revenue.

3. To make up the difference of Rs. 1¾ lakhs between the appropriation in the Budget-Estimate from the deposit surplus fund and the amount actually allowed above, the following reductions are made :—

ORIGINAL WORKS.

	Rs.
CIVIL BUILDINGS.	
Item 8.—Improvements to Cutchery at Shimoga ...	5,000
AGRICULTURAL.	
Grant for Minor Works reduced from Rs. 20,000 to Rs. 14,200	5,800
COMMUNICATIONS.	
Items 59 and 60.—Opening out new Hyderghur ghât and approach to ditto	25,000
Item 61.—Kalurghât to Kulur Katte	8,000
Item 63.—Aldur Basavankote Road	5,000
Items 64 and 65.—Travellers' bungalows and Mussafir Khanas in the Nagar and Ashtagram Divisions	20,000
Appropriation for Minor Works, reduced from Rs. 26,000 to Rs. 15,000	11,000
MISCELLANEOUS PUBLIC IMPROVEMENT.	
Items 66 and 67.—Drainage of town of Hassan and Shimoga, which should properly be met from Municipal and Local Funds	10,000
Total Original Works ...	89,800

REPAIRS.

Repairs—Agricultural, reduced from Rs. 2,50,000 to Rs. 2,35,000 ; the average expenditure of the five years ending with 1868-69 has been only Rs. 1¾ lakhs per annum	15,000
Repairs—Communications, reduced from Rs. 3,40,000 to Rs. 3,20,000, the average expenditure of the five years ending with 1868-69 having been Rs. 3 lakhs per annum	20,000
Total Repairs ...	35,000

ESTABLISHMENT.

Reduced from Rs. 5,20,200 to Rs. 4,70,000 ...	50,200
Total	1,75,000

4. The estimate for Establishments is extraordinarily high, being nearly one-third of the total expenditure, a rate unknown in any other part of India. It has to be observed that the scales of Establishment sanctioned are, with certain

exceptions, those sanctioned in each case at the express recommendation of the Chief Commissioner, and therefore the protest made in the forwarding letter as to their large total cost is not understood, especially as provision has been made for ten more temporary Sub-Overseers in addition to the sanctioned scale, and three Clerks for the Chief Engineer's Office, which is already organized on an expensive scale. These items, with the items noted in the margin, are disallowed in part of the reduction of Rs. 50,200 made in the estimate.

	Rs.
Three Clerks in Chief Engineer's Office	840
Sub-divisional allowances for 24 Upper Subordinates, corresponding with the number of Upper Subordinates sanctioned. Explanation should be furnished of the necessity for this; meanwhile, provision for 8 Sub-divisions is disallowed	2,880
Temporary Lower Subordinates	3,000
Difference between pay of 3rd and 4th grade Accountant provided for Executive Engineers' Offices, which has not been sanctioned	1,340
Excess in item salary of Controller	2,800
2nd grade Accountant in Controller's Office	3,120
Excess charge of Rs. 100 per mensem for Clerks of Controller's Office	1,200
	15,180

5. The present organization of the Establishments in Mysore calls evidently for reform, especially the arrangement which seems to have been adopted for detaching European Subordinates all over the Province. In para. 16 of Public Works Department letter No. 143 E—I, dated 1st August 1868, the Chief Commissioner was invited to offer suggestions for the education of Natives of Mysore to fit them for Engineering duties, and the Government of India would be glad to receive these as early as possible.

6. Further, the expansion of Divisions without any increase of funds appears injudicious. Three new Irrigation Divisions have been created, but the eight old ones have been continued. It might surely be practicable for the Irrigation Officers to carry out the petty road works in their neighbourhood; double establishments all over the Province need hardly be necessary. It will be desirable that this matter should receive the prompt attention of the Local Administration. Meanwhile no vacancies occurring in any branch of the Department, there will be filled up for the present by the Government of India unless on the special application of the Chief Commissioner, and pending definite reductions, the Establishment charges for the year are reduced by ½ a lakh. This still leaves the charge at the exceptionally high figure of 26 per cent. on the grant, and the Governor General in Council hopes that further considerable reductions may be found possible by the Local Administration.

7. The appropriation of Rs. 17,000 (Item 46) for constructing a bridge at Sakkalespura is allowed to stand, on the condition that the revised estimate for the work is submitted to the Government of India before the commencement of 1870-71.

8. The following is an abstract of the Mysore Public Works Budget-Estimate for 1870-71 as modified by the foregoing orders :—

Heads of Service.	Original Works.			Repairs.	Establishment.	Tools and Plant.	Total.
	Major.	Minor.	Total.				
Ordinary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings	49,336	12,664	62,000	5,000			67,000
Agricultural	1,20,800	14,200	1,35,000	2,35,000		...	3,70,000
Communications	2,22,000	15,000	2,37,000	3,20,000		..	5,57,000
Miscellaneous Public Improvement	...	3,000	3,000	3,000			6,000
Establishment	..	...		...	4,70,000	.	4,70,000
Tools and Plant	..		.	..	.	30,000	30,000
Total ...	3,92,136	44,864	4,37,000	5,63,000	4,70,000	30,000	15,00,000
Surplus Deposit Fund.							
Agricultural	1,25,000	...	1,25,000			..	1,25,000
Grand Total ...	5,17,136	44,864	5,62,000	5,63,000	4,70,000	30,000	16,25,000

9. In addition to the above, a sum of Rs. 43,000 is entered for expenditure on Military Works and Repairs as detailed on the margin. It is explained that all works, whether Original or Repairs, for hutting the Mysore Force, or constructing stables, were formerly provided for out of yearly savings, but that it has been considered more regular to provide for the amount in the Public Works Budget-Estimate, and to credit the savings to Government. But the provision has been made in excess of the grant, and the question as to whether it can be passed will be referred to the Foreign and Financial Departments for disposal.

	Rs.
Stables and huts for Regiment of Mysore Horse, Shimoga	20,000
Huts for Regiment of Native Infantry, Shimoga	12,500
Repairs to huts for Regiment of Native Infantry, Shimoga	10,500
	43,000

PUBLIC WORKS REVENUE.

10. The estimate amounts to Rs. 13,900.

FORT WILLIAM,
February 25, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

PORT BLAIR BUDGET ORDERS, 1870-71.

This Budget-Estimate has been prepared for a total expenditure of Rs. 1,20,552, instead of the grant named, Rs. 1,25,000, and contains some other mistakes. The grant from Local Funds has been included in the body of Part I of the estimate instead of being entered only in the memorandum at foot. The grants for heads of service as well as for the total are not for even numbers, while the numbers of the items in Part II are not continuous.

2. The appropriations are modified as follows :—

ORIGINAL WORKS.

Military.

	Rs.
Budget provision	42,735
Deduct Item No. 7, Skittle-alley for European Infantry, Ross Island, which is not a necessity	2,600
	40,135
Add unappropriated grant available to meet expenditure on other works should they be required during the year ...	6,365
Total Military ...	46,500

Civil Buildings.

Budget provision	44,727
Deduct Items Nos. 22 and 23 for improvements to Commissariat Office and tramway for Commissariat, Ross Island, for which no estimates have been sanctioned, and which are therefore disallowed. If estimates are approved hereafter, a re-appropriation of Budget credits can be proposed for the same	6,000
	38,727
Add unappropriated grant available to meet expenditure on other works that may be sanctioned during the year ...	1,273
Total Civil Buildings ...	40,000

Establishment.

Budget provision	21,590
Add charge for Settlement Overseers who, it is proposed, should take charge of Public Works within their range under the Executive Engineer, and whose pay should therefore be debited to the Public Works grant, a corresponding reduction having been made in the Budget-Estimate of the Civil Department	3,600
Add for difference of pay between Accountant, 2nd grade, appointed to Port Blair, and Accountant, 4th grade, for which provision has been made in the Budget-Estimate	1,560
Add to make the grant an even one	250
Total Establishment ...	27,000

3. Under these orders, the Public Works Budget grant for 1870-71 for Port Blair will be distributed as follows :—

	Original Works.			Repairs.	Establishment.	Tools and Plant.	Total.
	Major.	Minor.	Total.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Military	43,000	3,500	46,500	3,500	..		50,000
Other Services—							
Civil Buildings	36,000	4,000	40,000	6,000	..	...	46,000
Establishment . .	..	.	.	..	27,000	.	27,000
Tools and Plant	..	...	...	..	...	2,000	2,000
	36,000	4,000	40,000	6,000	27,000	2,000	75,000
	79,000	7,500	86,500	9,500	27,000	2,000	1,25,000
Add grant from Local Funds—							
Original Works—							
Communications					. ..	1,200	
Miscellaneous Public Improvement					...	9,900	
						11,100	
Repairs—							
Miscellaneous Public Improvement				...	... ..	1,000	
							12,100
							1,37,100

4. It should be explained what Local Funds are referred to.

5. Of the works entered in the Budget-Estimate, the estimate for quarters for Settlement Officers (Item No. 11) does not appear to have been sanctioned as yet. This, as also the revised estimate for stone barracks on Viper Island (Item No. 69), should be submitted for the orders of the Government of India as soon as possible.

Fort William ;
February 16, 1870.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secretary to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY BUDGET ORDERS, 1870-71.

MADRAS RAILWAY BUDGET ORDERS.

Nos. 32—34 A—R, dated 31st January, 1870.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter No. 3498, dated 2nd November 1869, from Secretary to Government of Madras, Public Works Department.

The estimate of State expenditure for 1870-71, amounting to Rs. 2,03,675, is increased to Rs. 2,04,700 on account of the additional establishment sanctioned in Financial Department Resolution No. 2282, dated 3rd November 1869; this estimate includes a sum of Rs. 1,08,500 for land for the Neilgherry Branch of the South-West Line, Madras Railway. As regards the outlay on this Branch, both from State funds and also from guaranteed Capital, the necessity for obtaining the sanction of the Government of India to complete estimates before work is commenced should not be overlooked, *vide* Public Works Department letter No. 1277 R, dated 2nd September 1869.

ESTIMATE OF ADVANCES ON CAPITAL ACCOUNT.

REGULAR-ESTIMATE, 1869-70.

2. The probable net advances on Construction account during 1869-70 are entered as amounting to Rs. 24,43,000, but it is considered that this may be reduced to Rs. 23 lakhs, as per margin, the net advances for the first six months of the year having been only Rs. 12 lakhs.

RAILWAYS.	REGULAR-ESTIMATE AS SUBMITTED.	NET ADVANCES FOR 1ST-HALF OF 1869-70.	REGULAR-ESTIMATE AS ALTERED.
	Rs.	Rs.	Rs.
Madras { South-West Line ..	5,50,000	1,82,897	4,50,000
Madras { North-West Line ..	16,35,000	8,12,261	16,00,000
Great Southern of India ..	2,58,000	2,14,140	2,50,000
Total ...	24,43,000	12,09,298	23,00,000

BUDGET-ESTIMATE, 1870-71

3. For the Madras Railway, South-West Line, the estimate of net advances amounts to Rs. 15,07,000. This is reduced to Rs. 9 lakhs as follows:—

	Rs.
1.—Works on Neilgherry Branch reduced from Rs. 9,09,915 to	7,00,000
2.—Provision for other works passed in full	5,00,000
3.—Provision of Rs. 6,68,000 for stores considered excessive and reduced to there being a large quantity of stores in hand which should be consumed as far as possible before additional stores are purchased.	5,00,000
4.—Provision of Rs. 3,55,000 for Establishment is considered large. The average capital expenditure on Establishment for the last six months known is under Rs. 9,000 per month. For 1870-71 a sum of should suffice.	1,50,000
Total ...	18,50,000
Less refunds	9,50,000
Net amount passed	9,00,000

4. It is noticed that the Budget-Estimate shows outlay to have been incurred on certain works which have not as yet been sanctioned. Explanation is requested on this point, and the Accountant General, Public Works Department, should be called upon to report whether the irregular outlay incurred was duly brought to notice.

5. The estimate for the North-West Line, Madras Railway, is passed for an even sum of Rs. 20 lakhs as per margin.

	Rs.
Gross advances ...	23,50,000
Less refunds ...	3,50,000
	20,00,000

6. The provision of Rs. 92,308 and Rs. 59,098 made in the estimate for minor works on portions of the South-Western and North-Western lines respectively open more than two years appears excessive, and it is hoped that the Government of Madras may be able to effect a reduction on this head.

7. The estimate for the Great Southern of India Railway is passed for :—

	Rs.
Gross advances	2,35,000
Less refunds	1,85,000
Net advances	50,000

ESTIMATE OF TRAFFIC EARNINGS.

Regular-Estimate, 1869-70.

8. This estimate appears to be reliable on the whole, excepting that the working expenses of the South-West Line, and the receipts from the North-West Line, appear to have been somewhat over-estimated, while it is thought that perhaps sufficient provision may not have been made for the working expenses of the latter Line. For these reasons, the estimate will be altered as follows :—

Railways.	Gross Earnings.		Working Expenses.		Net Revenue.	
	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras S.-W. Line ...	46,00,000	46,00,000	21,62,000	21,00,000	24,38,000	25,00,000
Madras N.-W. Line ...	18,00,000	16,50,000	6,00,000	6,50,000	12,00,000	10,00,000
G. S. of India ...	8,00,000	8,00,000	4,00,000	4,00,000	4,00,000	4,00,000
Indian Tramway ...	55,000	55,000	45,000	45,000	10,000	10,000
	72,55,000	71,05,000	32,07,000	31,95,000	40,48,000	39,10,000

Budget-Estimate, 1870-71.

9. This estimate may be altered as shown in the following table :—

Railways.	Gross Earnings.		Working Expenses.		Net Revenue.	
	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras S.-W. Line ...	47,00,000	47,00,000	21,15,000	21,00,000	25,85,000	26,00,000
Madras N.-W. „ ...	20,00,000	21,00,000	7,60,000	8,00,000	12,40,000	13,00,000
G. S. of India ...	9,00,000	8,50,000	4,50,000	4,25,000	4,50,000	4,25,000
Indian Tramway ...	55,000	55,000	43,000	43,000	12,000	12,000
Total ...	76,55,000	77,05,000	33,68,000	33,68,000	42,87,000	43,37,000

10. The increase made in the estimate for the North-West Line is to provide for a possible augmentation of receipts should the line be opened throughout by the end of the current year. The estimate for the Great Southern of India Railway is decreased, owing to its being considered unlikely that the revenue will improve to the extent provided for.

SUMMARY.

11. The following is an abstract of the Madras Railway Budget-Estimate for 1870-71 as modified by these orders, and as compared with the Regular and Budget-Estimates of the current year:—

		Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate, 1869-70
State Expenditure.		Rs.	Rs.	Rs
Establishment		66,400	65,200	65,200
Purchase of land		1,38,300	20,000	39,000
		2,04,700	85,200	1,04,200
Advances on Construction Account.				
Madras Railway, S.-W Line.	Gross advances	18,50,000	13,50,000	...
	Refunds	9,50,000	9,00,000	...
	Net advances	9,00,000	4,50 000	5,00,000
Madras Railway, N.-W. Line.	Gross advances	23,50,000	18,00,000	...
	Refunds	3,50,000	2,00,000	...
	Net advances	20,00,000	16,00,000	18,00,000
Great Southern of India Railway	Gross advances	2,35,000	4,43,000	...
	Refunds	1,85,000	1,93,000	...
	Net advances	50,000	2,50,000	2,75,000
Total ...	Gross advances	44,35,000	35,93,000	...
	Refunds	14,85,000	12,93,000	...
	Net advances	29,50,000	23,00,000	25,75,000
Revenue Account.				
Madras Railway, S.-W. Line.	Gross earnings	47,00,000	46,00,000	48,00,000
	Working expenses	21,00,000	21,00,000	23,00,000
	Net revenue	26,00,000	25,00,000	25,00,000
Madras Railway, N.-W. Line.	Gross earnings	21,00,000	16,50,000	20,00,000
	Working expenses	8,00,000	6,50 000	8,00,000
	Net revenue	13,00,000	10,00,000	12,00,000
Great Southern of India Railway.	Gross earnings	8,50,000	8,00,000	8,00,000
	Working expenses	4,25,000	4,00,000	4,00,000
	Net revenue	4,25,000	4,00,000	4,00,000
Indian Tramway Company.	Gross earnings	55,000	55,000	48,000
	Working expenses	43,000	45,000	43,000
	Net revenue	12,000	10,000	5,000
Total ...	Gross earnings	77,05,000	71,05,000	76,48,000
	Working expenses	33,68,000	31,95,000	35,43,000
	Net revenue	43,37,000	39,10,000	41,05,000

ORDER.—Ordered, that this Resolution be communicated to the Government of Madras for information and guidance, and to the Financial Department for information.

Ordered also, that a copy be forwarded to the Accountant General, Public Works Department, for the purpose indicated in para. 4.

BOMBAY RAILWAY BUDGET ORDERS.

Nos. 85—6 A—R, dated 15th February, 1870.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from Secretary to Government of Bombay, Public Works Department, No. 2113, dated 9th November 1869.

STATE EXPENDITURE.

The Budget-Estimate of Rs. 1,95,370 for State outlay on Establishments for Guaranteed Railways during 1870-71 is reduced by Rs. 3,370 as per margin, and passed for an even sum of Rs. 1,92,000. In this amount is included an increased provision of Rs. 1,200 for Office contingencies for the Deputy Consulting Engineers, and Examiner of Railway Accounts, regarding which detailed explanation should have been furnished.

	Rs.
Excess provision of Rs. 5 per month made for Military pay and allowances of Consulting Engineer ..	60
Moiety of increase of Rs. 6,000 made in provision for travelling allowances, disallowed, as in 1870-71 the whole of the Great Indian Peninsula Railway will be open except about 60 miles for the first 6 or 8 months (to make even figures say)	3,310
	3,370

2. The estimate for land, amounting to Rs. 13,65,239, is reduced as follows :—

	Lakhs.
1*st.*—Reclamation on outer line of breakwater, Bombay, Baroda and Central India Railway. Disallowed, as it has yet to be determined on the receipt of estimates whether the approach by the outer line shall be adopted. It is gathered from the Budget-Estimate that the cost of the work will amount to at least Rs. 10 lakhs in addition to the sum of 25½ lakhs sanctioned, and in great part spent, for the inner line. Rs. 50,000 have been entered as the probable expenditure on the work up to end of 1869-70, but it is hoped this is a mistake, the work not having been sanctioned, and the special attention of the Bombay Government having been directed to the necessity for obtaining regular sanction before operations were begun	6
2*nd.*—Provision of Rs. 2,50,000 as a reserve appears excessive, and is reduced by	1½
The Government of India trust that all applications by the Railway Companies for additional land will be rigidly scrutinized before being complied with, and the outlay only incurred on regularly sanctioned estimates.	
These reductions aggregate	7½

and leave the amount of the estimate for land at Rs. 6,15,000 in even numbers, as follows :—

	Rs.
I.—Reclamation of Back Bay in-shore line	3,15,000

The estimates sanctioned for this purpose by the Government of India amount to Rs. 22,81,689,* but in the Budget this amount is increased to Rs. 25,40,000, the difference, Rs. 2,58,311, representing the amount of supplementary estimates sanctioned by the Government of Bombay, as also the value of rails and sleepers taken over from the Back Bay Company for sidings to the Cotton Green. As the amount involved in these cases is over Rs. 2 lakhs, the sanction of the Government of India is necessary to the increased cost, and this should be applied for in the usual manner.

	Rs.
* Reclamation, *vide* Public Works Department letter No. 848 R, dated 27th September 1867; and Resolution of Government of Bombay, No. 224, dated 5th February 1868 .	19,29,194
Filling in unreclaimed ground north of Sonapoor Drain, *vide* Public Works Department letter No. 9081R, dated 13th August 1868	3,52,495
	22,81,689

II.—Purchase of properties to give access to site for terminus at Colaba	2,00,000

Allowed to stand with the remark that no land should be taken up until a plan has been placed before the Government of India, showing the quantity required for the approach according as the inner or outer line is adopted (if there would be any difference); and until the probable cost in each case has been reported, confidentially if necessary.

III.—Reserve	1,00,000
Total ...	6,15,000

ADVANCES ON ACCOUNT OF GUARANTEED CAPITAL.

3. The Regular-Estimate for 1869-70, and the Budget-Estimate for 1870-71 are shown in the Table at the end of this Resolution.

4. The Consulting Engineer seems to be fully alive to the necessity of exercising control over Capital expenditure, and to be determined to enforce it to the full extent of his power, and the Governor General in Council agrees with the Government of Bombay in accepting unreservedly the several recommendations made by him. His Excellency in Council observes with much satisfaction the desire evinced by that Government and their Consulting Engineer to close old sanctions, to postpone as long as possible works of re-construction and the supply of any but really urgent wants, as well as to reduce establishments. It is suggested that no expenditure not urgently required should be incurred for Khundwa until it is settled what point is likely to be the junction of a line to Indore, should it be carried out. The estimates seem large.

5. The provision of Rs. 10,000 (Item 65) made for renewal of engines on the Bombay, Baroda and Central India Railway, may be admitted as a debit to Capital, on the understanding that they have been exclusively used on Construction, and that Revenue has not benefitted by them.

6. Since this estimate was sent forward, the construction of the Veramgaum and Wudwan Branches by the Bombay, Baroda and Central India Railway Company has been sanctioned by the Secretary of State. A provision of 10 lakhs has accordingly been made for the probable outlay on this project during 1870-71. Estimates should be sent forward for orders, as early as possible, showing the probable outlay on surveys and other preliminary operations, and it should be borne in mind that no expenditure on works of any kind can be permitted until estimates have been regularly sanctioned by competent authority.

ESTIMATE OF TRAFFIC EARNINGS.

7. It is thought the Regular-Estimate for 1869-70 may be modified as follows, with reference to the actual receipts up to the last known date :—

RAILWAYS.	GROSS EARNINGS.		WORKING EXPENSES.		NET REVENUE.	
	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Great Indian Peninsula Railway	1,58,00,000	1,55,00,000	1,02,50,000	1,01,00,000	55,50,000	54,00,000
Bombay, Baroda and Central India Railway	48,00,000	46,00,000	36,00,000	35,00,000	12,00,000	11,00,000
Sindh Railway	9,50,000	7,50,000	10,00,000	8,50,000	— 50,000	— 1,00,000
Indus Steam Flotilla	10,20,000	10,20,000	8,70,000	8,70,000	1,50,000	1,50,000
	2,25,70,000	2,18,70,000	1,57,20,000	1,53,20,000	68,50,000	65,50,000
Add value of stores transferred to debit of Capital from that of Revenue, Sindh Railway, as also sale proceeds of Chinnee Creek Bridge materials					13,50,000	13,50,000
TOTAL ...					82,00,000	79,00,000

8. With respect to the traffic earnings for 1870-71, the estimate for the Sindh Railway appears to be fixed somewhat too high, and is modified as follows :—

	Rs.		Rs.
Gross earnings, altered from	11,00,000	to	8,00,000
Working expenses, altered from	9,00,000	to	7,00,000
Net Revenue ...	2,00,000		1,00,000

The figures for the remaining Railways are shown in the Table at the end of this Resolution.

9. The Budget-Estimate submitted shows the details of the working expenses under the several heads of service; the grants assigned to each head are intended to be the limits within which the several Departments concerned must confine their expenditure, or show good cause for additional allotments being made. This is the first time that this check over a kind of expenditure which has a most important influence on the financial condition of the country has been attempted in India, and the special acknowledgments of the Governor General in Council should be conveyed, through the Government of Bombay, to the Consulting Engineer for the very elaborate Budget-Estimate that has been submitted, and for his careful review of the requirements of the different Railways in the Bombay Presidency.

SUMMARY.

10. The following is an abstract of the Bombay Railway Budget-Estimate for 1870-71, as compared with the Budget and Regular-Estimate of 1869-70 :—

		Budget Estimate, 1870-71.	Regular Estimate, 1869-70.	Budget Estimate, 1869-70.
State Expenditure on Guaranteed Railways.		Rs.	Rs.	Rs.
Ordinary	Establishment	1,92,000	1,69,200	1,69,000
	Purchase of land	6,15,000	2,30,800	4,00,000
	Total ...	8,07,000	4,00,000	5,69,000
Extraordinary	Land, Bombay Special Fund ...	.....	4,75,000	6,00,000
		8,07,000	A 8,75,000	11,69,000
Advances on Capital Account.				
Great Indian Peninsula Railway.	Gross advances	1,40,00,000	1,60,00,000	.....
	Refunds	58,00,000	60,00,000	.....
	Net advances	82,00,000	1,00,00,000	1,20,00,000
Bombay, Baroda and Central India Railway.	Gross advances	22,15,000	23,00,000	.....
	Refunds	13,00,000	17,00,000	.....
	Net advances	9,15,000	6,00,000	10,75,000
Sindh Railway	Gross advances	3,50,000	18,70,000	.....
	Refunds	1,80,000	6,20,000	.....
	Net advances	1,70,000	12,50,000	— 1,25,000
Indus Flotilla	Gross advances	3,14,000	3,79,000	.....
	Refunds	3,21,000	3,92,000	.....
	Net advances	— 7,000	— 13,000	30,000
TOTAL ..	Gross advances	1,68,79,000	2,05,49,000	.....
	Refunds	76,01,000	87,12,000	.....
	Net advances	92,78,000	1,18,37,000	1,29,80,000
Revenue Account.				
Great Indian Peninsula Railway.	Gross revenue	1,90,00,000	1,55,00,000	1,60,00,000
	Working expenses	1,22,00,000	1,01,00,000	96,00,000
	Net revenue	68,00,000	54,00,000	64,00,000
Bombay, Baroda and Central India Railway.	Gross revenue	48,00,000	46,00,000	45,00,000
	Working expenses . ..	30,00,000	35,00,000	30,00,000
	Net revenue	18,00,000	11,00,000	15,00,000
Sindh Railway	Gross revenue	8,00,000	7,50,000	12,50,000
	Working expenses	7,00,000	8,50,000	10,00,000
	Net revenue	1,00,000	— 1,00,000	2,50,000
Indus Flotilla	Gross revenue	10,70,000	10,20,000	10,00,000
	Working expenses	9,20,000	8,70,000	7,00,000
	Net revenue	1,50,000	1,50,000	3,00,000
TOTAL ...	Gross revenue	2,56,70,000	2,18,70,000	2,27,50,000
	Working expenses	1,68,20,000	1,53,20,000	1,43,00,000
	Net revenue	88,50,000	65,50,000	84,50,000
Add value of stores transferred from debit of Revenue to that of Capital, Sindh Railway		.....	13,50,000	.....
		88,50,000	79,00,000	84,50,000

A.—*Vide* letter from Secretary to Government of Bombay, No. 414 A, dated 11th December 1869.

ORDER.—Ordered, that this Resolution be communicated to the Government of Bombay for information and guidance, and to the Financial Department for information.

BENGAL RAILWAY BUDGET ORDERS.

Nos. 74—6 A—R, dated 11th February, 1870.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from Joint Secretary to Government, Bengal, Public Works Department, Railway Branch, No. 2528 G, dated 30th November 1869.

STATE OUTLAY ON GUARANTEED RAILWAYS.

The estimate of Rs. 92,880 for State outlay on Establishments for Guaranteed Railways is reduced by Rs. 2,916, as per margin, on account of the transfer of one of the Senior Deputy Consulting Engineers and his Establishment to the Government, North Western Provinces. This reduces the amount of the estimate to Rs. 89,964, which is passed for an even sum of Rs. 90,000, with the remark that the comparison made in the estimate with the grant of 1869-70 should have exhibited the amount sanctioned by the Government of India, and not the grant applied for by the Government of Bengal.

	Rs.
1. Clerk, mean salary	80
2 Peons	13
	93
	12
	1,116
Travelling allowances	1,200
Contingencies	600
	2,916

2. The estimate of Rs. 1,76,415 for purchase of land is passed for Rs. 50,000, *viz.*, Rs. 26,415 the estimated cost of lands ordered to be taken up, and the balance to meet demands of a minor nature as they arise. Rs. 1,50,000 has been proposed by the local authorities for land which it is thought may possibly be required during the year, but it is not desirable to appropriate funds for purposes of which the exact nature cannot be indicated. Every proposal for taking up fresh land should be most closely scrutinized, and it is time that the demands for lands on account of existing Railways in Bengal should cease.

OUTLAY ON STATE RAILWAYS.

3. The Regular-Estimate of expenditure on the Calcutta and South-Eastern Railway for 1869-70 amounts to Rs. 1,28,000, *viz.* :—

	Rs.
Extraordinary—	
Construction charges	13,000
Ordinary—	
Working expenses	1,15,000
	1,28,000

The provision for Working expenses appears however large, and may it is thought be reduced to Rs. 1,00,000. The probable earnings during 1869-70 are set down at Rs. 1,00,000, but Rs. 75,000 is considered a safer estimate.

4. For 1870-71, the estimated expenditure is Rs. 1,44,000, *viz.* :—

	Rs.
Extraordinary—	
Construction charges	34,000
Ordinary—	
Working expenses	1,10,000
	1,44,000

The time, however, appears to have arrived for stopping the debit of further expenditure to the Capital Account of this Line, and in this view the provision of Rs. 34,000 for Construction charges is disallowed. A sum of Rs. 50,000 is, however, allowed under Ordinary to meet outlay on Minor Works that may arise during the year, such as gate-keepers' lodges, (which should be limited to simple huts with tiled roof), putting the Calcutta yard in proper order, re-ballasting the line, &c. &c.

5. The provision for Working expenses is reduced from Rs. 1,10,000 to Rs. 75,000, and the estimate of traffic earnings is also reduced to a like amount. Under these orders, the revenue estimate of the Calcutta and South-Eastern Railway for 1870-71 will stand as follows :—

	Rs.
Improvements, additions, repairs and renewals	50,000
Working expenses	75,000
	1,25,000
Receipts	75,000
Deficit	50,000

Orders will be issued separately regarding the preparation of an estimate working up to the amount now passed.

ADVANCES ON GUARANTEED CAPITAL ACCOUNT.

6. The Regular-Estimate for 1869-70, submitted by the Local Government, may be accepted as detailed in the Table at the end of this Resolution for an even sum of Rs. 95½ lakhs, being Rs. 12½ lakhs in excess of the Budget allotment. The Government of Bengal should, however, bear in mind that the sanction of the Government of India should invariably be applied for in every case in which it is found necessary to make advances in excess of the Budget assignment.

7. The Budget-Estimate of advances during 1870-71 for the East Indian Railway, Main and Jubbulpoor Lines, amounting to Rs. 1,28,31,061, is reduced as follows :—

	AMOUNT DISALLOWED. Rs.
I.—Protection of Bridges.—It is probable that some outlay will be necessary on this account. But there must be a limit to the charge thrown on Capital, and the provision under this head is consequently disallowed. A special reference should be made to the Government of India in every case of importance, and the outlay on all small works of this kind that may be found necessary must be charged to Revenue ...	50,000
Carried over ...	50,000

	Rs.
Brought forward ...	50,000
II.—Putting in permanent drains in cuttings, Beerbhoom and Rajmehal Districts. Estimate, Rs. 25,000. Expenditure this year Rs. 10,000. Proposed for 1870-71	10,000

All further expenditure on this head from Capital should be discouraged, and the provision is therefore disallowed. If found necessary, the outlay should be provided for from Revenue.

	Rs.
III.—Construction of rooms for Native employés and Baboos, Bengal Division	10,900
Pucca huts for maintenance gangs, and rooms for Native employés, North Western Division	2,03,390

against estimates aggregating Rs. 4,15,770, of which Rs. 1,19,790 is expected to be spent up to the end of this year. The Government of India cannot assent to any further outlay, except in completing buildings commenced, until the propriety of the expenditure has been carefully investigated and reported on by the Consulting Engineer. The Governor General in Council cannot admit the propriety of erecting permanent structures at such a heavy cost for Natives, especially in the North-Western Provinces, where mud walls and roofs are used by the whole community furnishing this class of servants. The same remark probably applies to the out-offices of dwellings for the European servants, and certainly to quarters for Natives on the Jubbulpoor Line, for which there is a demand of Rs. 36,200 against estimates aggregating Rs. 64,600, Rs. 23,200 having already been spent. The total provision for quarters for the Main and Jubbulpoor Lines is Rs. 2,50,490. This will be reduced by 2,00,000

IV.—Reserve to meet unforeseen requirements Rs. 5,96,238.*

	Rs.
Bengal	96,767
North-Western Provinces	4,08,011
Jubbulpoor	91,460
Total ...	5,96,238

Rupees two lakhs is deemed sufficient for this purpose, and a sum of 3,96,238

is therefore disallowed.

V.—New Passenger Station, Jubbulpoor.—Disallowed, as the expenditure already sanctioned and which should be incurred during the current official year provides all that seems required for the purpose	1,00,000
Carried over ...	7,56,238

	Rs.
Brought forward ...	7,56,238
VI.—Doubling Line between Buxar and Mogul Serai, Rs. 8,09,852.—Four lakhs should suffice for expenditure during 1870-71, and the balance ... ... is therefore disallowed.	4,09,852
VII.—Chord-Line, Assensole Changing Station, Rs. 7,68,000.—It is highly improbable that this amount will be required during 1870-71, and it is therefore reduced by ... ... It is understood that the construction of this work does not come under the contract with Messrs. Brassey and Co.	3,68,000
VIII.—Establishments, Rs. 16,35,000.—Of which, Rs. 1,75,000 is for the Jubbulpoor Line. This latter sum is large for the purpose, and is reduced to Rs. one lakh. That for the Main Line is reduced to Rs. 12 lakhs. Statements should be furnished without delay showing the details of the large establishments proposed to be paid from Capital	3,35,000
8. These reductions aggregate	18,69,090

and reduce the amount of the estimate of advances for 1870-71 as follows :—

	Rs.
A.—*Viz.*, Part of item No. III ...	30,200
" " IV	41,460
" " V ..	1,00,000
" " VIII	75,000
Total ...	2,46,660

	Main Line.	Jubbulpoor Extension.	Totals.
Advances.	Rs.	Rs.	Rs.
Estimate submitted	1,21,07,301	7,23,760	1,28,31,061
Less reductions	16,22,430	A 2,46,660	18,69,090
Sum passed in even numbers ...	1,05,00,000	5,00,000	1,10,00,000
Refunds.			
As estimated . .	28,00,000	4,00,000	32,00,000
Add as per para. 20 of Consulting Engineer's Note for Sale proceeds of stores	1,00,000		1,00,000
Total refunds .	29,00,000	4,00,000	33,00,000
Net advances ...	76,00,000	1,00,000	77,00,000

9. In the estimate as above passed, a sum of Rs. 90,000 is included in part of estimates amounting to Rs. 2,17,500 for ballasting ; this provision the Consulting Engineer states is not for renewal of ballast, but is merely to make up the ballast to the required section, which in some parts was not wholly done on first making the Line. Before allowing any portion of this expenditure to be debited to Capital Account, the Government of India desire to be furnished with a statement showing what has been the charge to Revenue for ballast on these parts of the line since the outlay on the present estimates commenced. Meanwhile, the item may stand *provisionally*.

10. The sums proposed to be taken for the Locomotive and Carriage and Wagon Departments are comparatively small, but the estimates are unsupported by details of any kind. Certain sanctions, some of very old date, are quoted, but there is no information as to the number of locomotives and vehicles erected and remaining to be erected on those sanctions, or of the number to be erected within the year on the proposed grants. Pending submission of full details on these points, the sums are only admitted provisionally.

11. The provision made in the estimate for Minor Works is passed on the understanding that all expenditure on works of this nature is contingent on the orders that may issue as to limits of cost of works that may be charged against Capital.

12. For the Eastern Bengal Railway the estimate of advances, amounting to ... ... Rs. 8,86,208 is reduced as follows :—

	Rs.	Rs.
Branch Line to Chitpoor, not sanctioned ...	20,000	
Works at Samnuggur	15,000	
Chief Accountant's Office	10,000	
		45,000
Leaving available in even numbers ...		8,41,000
Less refunds		3,50,000
Net advances ...		4,91,000

This includes Rs. 80,000 for Establishments, for which details should be furnished.

ESTIMATE OF TRAFFIC EARNINGS.

13. The Regular-Estimate of traffic earnings for the East Indian Railway shows the receipts of 1869-70 at Rs. 250 lakhs, and the working expenses at Rs. 107½ lakhs, but the former may be altered to Rs. 266 lakhs, corresponding in amount to the actual receipts of 1869, and the provision for working expenses increased to Rs. 111 lakhs. This leaves the net revenue at Rs. 155 lakhs, of which Rs. 8,13,000 should be reserved for payment of surplus profits of the half-year ending 30th June 1869, thus diminishing the sum to be credited to Government to Rs. 1,46,87,000. *(a)*

	Lakhs. Rs.
Actual charges, first-half	56¾
Charges for second-half, 45 per cent. of earnings	54¼
Total	111

(a).—Exclusive of Rs. 1,11,756, being loss in the working of the Jubbulpoor extension for the half-year ending 30th June 1869, to be recovered in England.

14. In the Regular-Estimate for the Jubbulpoor Line a provision of Rs. 10½ lakhs is made for working expenses. But this seems insufficient, and the amount is increased to Rs. 12¼ lakhs. The estimate of earnings is also altered from Rs. 10½ to 10¼ lakhs. This alteration gives an estimated loss of Rs. 2 lakhs in the working of this Line during 1869-70.

15. The receipts of the Eastern Bengal Railway during 1869-70 are estimated to amount to Rs. 23 lakhs, but the actual receipts during 1869 have only been Rs. 18,80,000, and the Regular-Estimate will be altered accordingly. The working expenses will be taken at Rs. 11,10,000 lakhs, instead of Rs. 11 lakhs, and consequently the net profits may be set down at Rs. 7,70,000 lakhs.

16. The estimate of traffic earnings during 1870-71 provides for a considerable increase, owing to the opening of the Goalundo Extension, and the through Line to Bombay. That estimate is modified as follows, with reference to the actual realizations of 1869 :—

	Gross Earnings.		Working Expenses.		Net Revenue.	
	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.	Estimate as submitted.	Estimate as altered.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
East Indian Railway, Main Line	2,65,00,000	2,70,00,000	1,19,25,000	1,12,00,000	1,45,75,000	1,58,00,000
Ditto, Jubbulpoor Line	12,50,000	15,00,000	11,25,000	10,00,000	1,25,000	5,00,000
Eastern Bengal Railway ...	30,00,000	25,00,000	13,00,000	13,00,000	17,00,000	12,00,000
Total ...	3,07,50,000	3,10,00,000	1,43,50,000	1,35,00,000	1,64,00,000	1,75,00,000
Less estimated moiety of surplus profits, East Indian Railway...						9,00,000
Net Revenue to be credited to Government						1,66,00,000

SUMMARY.

17. The following is an abstract of the Bengal Railway Budget-Estimate as now passed for 1870-71, compared with the Regular and Budget-Estimate of 1869-70 :—

		Budget-Estimate, 1870-71.	Regular-Estimate 1869-70.	Budget-Estimate, 1869-70.
State expenditure on Guaranteed Railways.		Rs.	Rs.	Rs.
Establishment		90,000	1,04,500	1,04,500
Purchase of land		50,000	1,82,000	1,82,000
	Total	1,40,000	2,86,500	2,86,500
Expenditure on Calcutta and South-Eastern State Railway.				
Construction Charges, Extraordinary ...		...	13,000	38,000
Ditto,	Ordinary ...	50,000	..	...
Working expenses	Ordinary ...	75,000	1,00,000	1,30,000
	Total	1,25,000	1,13,000	1,68,000
Grand Total State expenditure ...		2,65,000	3,99,500	4,54,500
Revenue Account—State Railways.				
Gross earnings, Calcutta and South-Eastern Railway		75,000	75,000	82,000
Advances on Capital Account.				
East Indian Railway, Main Line ...	Gross advances	1,05,00,000	1,11,00,000	...
	Refunds	29,00,000	34,00,000	...
	Net advances	76,00,000	77,00,000	60,00,000
East Indian Railway, Jubbulpoor Extension	Gross advances	5,00,000	9,50,000	...
	Refunds	4,00,000	6,00,000	...
	Net advances	1,00,000	3,50,000	8,00,000
Eastern Bengal Railway	Gross advances	8,41,000	18,60,000	...
	Refunds	3,50,000	3,60,000	...
	Net advances	4,91,000	15,00,000	15,00,000
Total	Gross advances	1,18,41,000	1,39,10,000	...
	Refunds	36,50,000	43,60,000	...
	Net advances	81,91,000	95,50,000	83,00,000

		Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate, 1869-70.
Revenue Account.		Rs.	Rs.	Rs.
East Indian Railway, Main Line ..	Gross Revenue ...	2,70,00,000	2,66,00,000	2,60,00,000
	Working expenses ...	1,12,00,000	1,11,00,000	1,25,00,000
	Net Revenue ...	1,58,00,000	1,55,00,000	1,35,00,000
East Indian Railway, Jubbulpoor Extension	Gross Revenue ..	15,00,000	10,25,000	15,00,000
	Working expenses ...	10,00,000	12,25,000	10,50,000
	Net Revenue ...	5,00,000	—2,00,000	4,50,000
Eastern Bengal Railway	Gross Revenue	25,00,000	18,80,000	20,00,000
	Working expenses ...	13,00,000	11,10,000	9,00,000
	Net Revenue	12,00,000	7,70,000	11,00,000
Total	Gross Revenue ...	3,10,00,000	2,95,05,000	2,95,00,000
	Working expenses ...	1,35,00,000	1,34,35,000	1,44,50,000
	Net Revenue	1,75,00,000	1,60,70,000	1,50,50,000
Less estimated amount of moiety of surplus profits of East Indian Railway to be paid to shareholders		9,00,000	8,13,000	...
Net Revenue to be credited to Government ...		1,66,00,000	1,52,57,000	1,50,50,000

ORDER.—Ordered, that this Resolution be communicated to the Governmen of Bengal for information and guidance, and to the Financial Department an Accountant General, Public Works Department, for information.

N. W. P. RAILWAY BUDGET ORDERS.

Nos. 50—4 A—R, dated 3rd February, 1870.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from Secretary to Government, North Western Provinces, No. 316 R, dated 25th November 1869.

RESOLUTION.—The Budget-Estimate of the North Western Provinces for 1870-71, for purchase of land for Guaranteed Railways, amounting to 2,50,000 is reduced as follows :—

	Rs.	Rs.
1st.—Provision for land likely to be required for East Indian Railway ... ... Disallowed, as the Government of Bengal are not aware at present of any probable requirements. If any emergent demand arise, an additional grant may be applied for.	1,00,000	
2nd.—Provision for unforeseen requirements of the Delhi Railway, Rs. 20,000. Rupees 10,000 would appear to be sufficient for the purpose. Amount disallowed	10,000	
These reductions aggregate		1,10,000
Leaving the estimate at		1,40,000

This amount includes a provision of Rs. 1,30,000 for land for the Oudh and Rohilkhund Railway, and the whole sum is allowed on the understanding that the outlay will only be incurred on estimates sanctioned by competent authority.

2. In addition to the above, a sum of Rs. 14,000 as per margin is added to the estimate to provide for the salary, establishment, &c., of the Senior Deputy Consulting Engineer for Railways in Bengal, who has recently been placed under the direct orders of the Government, North Western Provinces, *vide* Public Works Department Resolution Nos. 1303—4 R, dated 4th September 1869.

	Rs.	Rs.
Staff pay of Deputy Consulting Engineer	700	
Military allowances as Captain of Engineers	294	
One Clerk	80	
2 Peons	13	
	1,087 × 12 =	13,014
Travelling Allowances and Contingencies	...	956
		14,000

3. Under these orders the grant for 1870-71 will be—

	Rs.
Establishment	14,000
Purchase of land	1,40,000
Total ...	1,54,000

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administration noted in the margin, for information and guidance, and that a copy be forwarded to the Financial Department for information.

Governments of Bengal, North Western Provinces and Punjab, and Chief Commissioner, Oudh.

PUNJAB RAILWAY BUDGET ORDERS.

Nos. 64—5 A—R, dated 7th February, 1870.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from Joint Secretary to Government, Punjab, Public Works Department, Railway Branch, No. 1932, dated 10th November 1869.

STATE EXPENDITURE.

The Budget-Estimate of State expenditure on Establishments for Guaranteed Railways, amounting to Rs. 63,036, provides for the Consulting Engineer and his Deputy receiving a consolidated monthly pay of Rs. 2,000 and Rs. 950, respectively. This, however, has not been sanctioned as yet, and the excess provision of Rs. 4,740 is therefore disallowed. The provision of Rs. 2,196 for Military pay of the Consulting Engineer is also disallowed, as the Officer holding the appointment at present is only officiating, and in consequence it is improbable that he will be seconded. A provision of Rs. 300 is added for pay of an Examiner of Accounts, instead of the Accountant lately sanctioned, and with this addition, the estimate for Establishments will then stand in even numbers at Rs. 56,500.

		Rs.
Amount provided in Estimate		35,400
Amount that should have been provided—		
Consulting Engineer.	Rs.	
Staff pay	1,000	
Military Allowances as 1st Class Lieutenant-Colonel	759	
Deputy Consulting Engineer.		
Staff pay . .	600	
Military Allowances as Lieutenant of Engineers	196	
	2,555 × 12 =	30,660
Excess .		4,740

2. The estimate shows that the expenditure on Establishments during 1869-70 is likely to be in excess of the Budget grant by Rs. 7,390, of which, Rs. 1,300 is on account of contingencies. The probable expenditure during the current year should be again calculated with reference to the recent promotion of the Officiating Consulting Engineer to the rank of Lieutenant-Colonel, and application made to the Government of India for an additional grant to cover the probable excess, which should reach the Government of India by end of this month at latest.

ADVANCES ON GUARANTEED CAPITAL ACCOUNT.

3. The Regular-Estimate of advances during 1869-70, submitted by the Local Government, may be accepted as exhibited in the Table at the end of this Resolution.

4. The estimate of advances for the Punjab Railway during 1870-71, amounting to Rs. 10,69,000, is reduced as follows :—

	Rs.	Rs.
I—Passenger Station, Mooltan, and Office accommodation at Lahore, disallowed	1,10,000	
II.—Workshops at Lahore reduced from Rs. 4,50,000 to Rs. 3,00,000	1,50,000	
III.—Provision for rolling-stock reduced from Rs. 1,14;000 to Rs. 50,000, with the remark that before the construction of more rolling-stock is allowed, the insufficiency of the existing stock should first be established	64,000	
IV.—Provision of Rs. 2,40,000 for stores and freight, and of Rs. 96,000 for Establishment debitable to Capital, seems excessive. The former is reduced to Rs. 1,50,000, and the latter to Rs. 60,000 ...	1,26,000	
Total		4,50,000
Leaving the net amount of the estimate at		6,19,000
That for refunds being		4,00,000
The net amount of advances will be passed for		2,19,000

5. The estimate for the Delhi Railway is passed for —

	Rs.
Gross advances	40,00,000
Refunds	4,00,000
Net advances	36,00,000

REVENUE ACCOUNT.

6. The Regular-Estimate of traffic earnings for 1869-70 for the Punjab Railway shows a loss of Rs. 50,000, but as the actual earnings of the year 1869 have amounted to Rs. 10,53,000, that amount will be entered in the Regular-Estimate. The working expenses may be assumed at Rs. 9,73,000, and the net profits at Rs. 80,000.

7. The Budget-Estimate for 1870-71 shows that the whole of the estimated earnings, amounting to Rs. 12 lakhs, are likely to be absorbed by the working expenses. This would be an extraordinarily unsatisfactory result, and the Government of India must express surprise that such an estimate should have been sent up by the Local Government without a word of comment, or any proposal for arriving at a better result. The case calls for immediate and vigorous action, in view to reduction of expense and development of traffic. Stations which do not pay should be closed, and trains which do not pay should be stopped, while the whole of the charges for establishment, from the Agent down to the lowest paid servant on the Line, should also be reviewed with special reference to the recent Circular, No. 40 R of 1869. This Review should be submitted to the Government of India by the 31st March; meanwhile, a provision of only 9 lakhs will be passed for working expenses, leaving 3 lakhs as net revenue. Even this may prove to be a sanguine estimate of the sum available in reduction of the charge for guaranteed interest, which is about £ 115,000.

8. For the Delhi Railway, the Regular-Estimate for 1869-70 shows a net revenue of Rs. 5½ lakhs. This, however, may be safely increased to Rs. 6 lakhs, *viz.* :—

	Rs.
Gross earnings	13,00,000
Working expenses	7,00,000
Net Revenue ...	6,00,000

9. For 1870-71 the figures are—

	Rs.
Gross earnings	22,00,000
Working expenses	15,00,000
Net Revenue ...	7,00,000

10. The gross earnings appear to be considerably over-estimated, while more is provided for working expenses than can be passed. Allowing that 13 lakhs will be realized in 1869-70, that the earnings of the 50 miles between the Beas and Phillour will be received in 1870-71, and that an increase to the through traffic may be expected, there being a break only at the valley of the Sutlej, the estimate for 1870-71 may be taken at—

	Rs.
Earnings	19,00,000
Working expenses	10,00,000
Net Revenue ...	9,00,000

SUMMARY.

11. The following is an abstract of the Punjab Guaranteed Railway Budget-Estimate for 1870-71 as compared with the Budget and Regular-Estimates for 1869-70 :—

		Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate, 1869-70.
State Expenditure on Guaranteed Railways.		Rs.	Rs.	Rs.
Establishment		56,500	58,500	51,000
Purchase of land...		500	3,000	5,000
		57,000	61,500	56,000
Advances on Construction Account.				
Punjab Railway	Gross advances ...	6,19,000	...	...
	Refunds ...	4,00,000	...	...
	Net advances ..	2,19,000	—2,50,000	7,00,000
Delhi Railway	Gross advances ...	40,00,000	...	...
	Refunds ...	4,00,000	...	...
	Net advances ...	36,00,000	50,00,000	55,00,000
Total ...	Gross advances ...	46,19,000	...	...
	Refunds ...	8,00,000	...	...
	Net advances ...	38,19,000	47,50,000	62,00,000
Revenue Account.				
Punjab Railway	Gross Revenue ...	12,00,000	10,53,000	12,00,000
	Working expenses ...	9,00,000	9,73,000	8,00,000
	Net Revenue ...	3,00,000	80,000	4,00,000
Delhi Railway	Gross Revenue ...	19,00,000	13,00,000	10,00,000
	Working expenses ...	10,00,000	7,00,000	7,00,000
	Net Revenue ...	9,00,000	6,00,000	3,00,000
Total ...	Gross Revenue ...	31,00,000	23,53,000	22,00,000
	Working expenses ...	19,00,000	16,73,000	15,00,000
	Net Revenue ...	12,00,000	6,80,000	7,00,000

Order.—Ordered, that this Resolution be communicated to the Government of Punjab for information and guidance, and to the Financial Department for information.

OUDH RAILWAY BUDGET ORDERS.

Nos. 83—4 A—R, dated 7th February, 1870.

RESOLUTION,—By the Government of India, P. W. Dept.

Read—

Letter from Secretary to Chief Commissioner, Oudh, No. 1563 R, dated 12th November 1869.

STATE EXPENDITURE.

The Budget-Estimate of Rs. 40,155 for State expenditure on establishment for Railways during 1870-71, after a reduction of the excess provision of Rs. 2,040* for the pay of the Deputy Consulting Engineer, is increased to Rs. 40,900† on account of the probable cost of the Office establishment and allowances of that Officer; a tabular statement should, however, be submitted for sanction in the usual manner. The estimate of Rs. 50,000 for purchase of land is passed in full.

			Rs.
* Amount provided			9,192
Amount likely to be drawn :—	Rs.		
Staff Salary	400		
Military Allowances	196		
		596	7,152
Excess			2,040

† Details of amount added :—	Per mensem.		
	Rs.		
1 Clerk	60		
2 Peons	10		
Travelling Allowances	100		
Office Rent	30		
Contingencies	30		
		230 × 12 =	2,760
Add.—Estimate		40,155—2,040 =	38,115
			40,875

OUDH AND ROHILKUND RAILWAY.

Estimate of advances on Capital Account.

2. The Regular-Estimate of advances for 1869-70, amounting to Rs. 33 lakhs, may be accepted. The Budget-Estimate of Rs. 77,90,000 for 1870-71 is passed for‡ Rs. 65 lakhs, as the Government of India think more than that sum will not be spent, and that large reductions may be safely made in several of the items detailed in the estimate of the year.

	Rs.
‡ Gross advances	67,10,000
Less refunds	2,10,000
	65,00,000

Revenue Account.

3. The Regular-Estimate for 1869-70 appears to be approximately correct, so far as the gross receipts are concerned, but sufficient provision does not appear to have been made for working expenses; the estimate is passed by the Government of India as follows :—

	Rs.
Gross earnings	2,13,000
Working expenses	1,90,000
Net revenue	23,000

4. For 1870-71 the figures are :—

	Rs.
Gross earnings	4,14,000
Working expenses	2,48,000
Net revenue	1,66,000

This estimate, which appears to be a somewhat over-sanguine one, is based on the expectation that the line from Lucknow to Byramghât, and a portion of the line from Nawabgunge towards Fyzabad, will be open for traffic during the year. Even if this were likely, it is very much doubted whether the additional line will bring in the same proportional returns as the present length for some time to come. But it is not anticipated that the whole 60 miles will be opened for traffic by the end of the rains of 1870. The Byramghât Branch, 40 miles in length, may however be opened at this time, and the gross earnings may be taken at Rs. 2,85,000, of which 75 per cent., or Rs. 2,10,000, will probably be absorbed in working expenses, leaving the net revenue at Rs. 75,000.

SUMMARY.

5. The following is an abstract of the Oudh Railway Budget-Estimate for 1870-71, as compared with the Regular and Budget-Estimate of 1869-70 :—

		Budget-Estimate, 1870-71.	Regular-Estimate, 1869-70.	Budget-Estimate 1869-70.
State Expenditure.		Rs.	Rs.	Rs.
Establishment		40,900	28,600	28,600
Purchase of land		50,000	1,94,400	2,00,000
		90,900	2,23,000	2,28,600
Advances on Capital Account.				
Oudh and Rohilkund Railway.	Gross advances ...	67,10,000	35,00,000	...
	Refunds ...	2,10,000	2,00,000	...
	Net advances ...	65,00,000	33,00,000	50,00,000
Revenue Account.				
Oudh and Rohilkund Railway.	Gross revenue ...	2,85,000	2,13,000	3,25,000
	Working expenses ...	2,10,000	1,90,000	2,25,000
	Net revenue ...	75,000	23,000	1,00,000

Order.—Ordered, that this Resolution be communicated to the Chief Commissioner, Oudh, for information and guidance, and to the Financial Department for information.

BUDGET ORDERS OF MADRAS IRRIGATION & CANAL CO.

Nos. 63—4 A—I, dated 1st March, 1870.

RESOLUTION,—By the Government of India, P. W. Dept.

Read :—

Letter from Secretary to Government of Madras, No. 3757, dated 25th November 1869.

STATE EXPENDITURE.

The estimated expenditure under this head during 1870-71, which is to be provided for from the Ordinary Public Works grant, amounts to Rs. 53,800, of which Rs. 27,200 is for a Consulting Engineer and Office Establishment. But now that a separate Chief Engineer is maintained for Irrigation Works, the Government of Madras may be asked whether the appointment of Consulting Engineer is necessary, and whether the duties of the appointment, which are believed not to be onerous, might not be provided for by some more economical arrangement.

2. Rupees 1,728 has been entered for establishment employed to make over land in the Cuddapah District estimated to cost Rs. 10,000. The provision corresponds with what was allowed in previous years, but the time appears to have arrived for dispensing with the services of the establishment. The Government of Madras should be asked to take this matter into consideration and do what is needful.

ADVANCES ON CONSTRUCTION ACCOUNT.

	Rs.
3. The Budget-Estimate under this head for 1869-70 amounts to	22,00,000
The Regular-Estimate for 1869-70 to	17,29,000
And the Budget-Estimate for 1870-71 to	22,80,000

This latter sum is reduced to Rs. 13¾ lakhs, being the estimated unexpended balance of the sum authorized to be spent. If it is shown that the balance is larger, the Government of India will be prepared to sanction the necessary additional funds, but it is to be distinctly understood that the expenditure must be strictly limited by the total which is available under the agreement, and the Government of Madras are requested to arrange for restricting the outlay accordingly.

Credits.	Rs.	Rs.
Paid up capital of the Company against an authorized sum of one crore	99,96,660	
Loan sanctioned by Secretary of State	60,00,000	
		1,59,96,660
Debits.		
Withdrawals in England up to end of December 1869—		
Against Capital Account .. .	7,66,810	
Against Loan Account... .	45,80,000	
And in India	91,88,218	
		1,45,35,028
Balance undrawn on 1st January 1870	...	14,61,632
Estimated advances for the last three months of 1869-70, *viz.* :—		
Regular-Estimate ..	17,29,000	
Less withdrawn during the first nine months of 1869-70 in England	16,50,000	
		79,000
Balance available for expenditure during 1870-71	...	13,82,632

REVENUE ACCOUNT.

4. The figures are as follows compared with the Budget and Regular-Estimate of 1869-70 :—

	BUDGET-ESTIMATE, 1869-70.	REGULAR-ESTIMATE, 1869-70.	BUDGET-ESTIMATE, 1870-71.
	Rs.	Rs.	Rs.
Gross earnings	99,000	16,290	99,000
Working expenses...	23,000	4,970	23,334
NET REVENUE ...	76,000	11,320	75,666

5. The cause of the falling off in the receipts of 1869-70 is explained to be due to the main and distributary channels having been in a much less forward condition than was expected. But the available funds for this undertaking are fast coming to an end, while, so far as is known, the works are still in a very incomplete state. It appears only too evident that the financial condition of this Company will soon again call for the serious consideration of Government.

SUMMARY.

6. The following is an abstract of the Budget-Estimate of the current year :—

HEADS OF SERVICE.	BUDGET-ESTIMATE, 1870-71.	REGULAR-ESTIMATE, 1869-70.	BUDGET-ESTIMATE, 1869-70.
State Expenditure.	Rs.	Rs.	Rs.
Establishment	33,800	30,896	29,000
Purchase of land	20,000	9,124	36,000
Total	53,800	40,020	65,000
Expenditure from Construction funds	13,75,000	17,29,000	22,00,000
Revenue Account.			
Gross earnings	99,000	16,300	99,000
Working expenses...	23,000	5,000	23,000
NET REVENUE	76,000	11,300	76,000

ORDER.—Ordered that this Resolution be communicated to the Government of Madras for information and guidance, and to the Financial Department for information.

BOMBAY STATE RAILWAY BUDGET ORDERS.

Nos. 114—15 A—R, dated 4th, March 1870.

RESOLUTION,—By the Govt. of India, P. W. Dept.

Read :—

Letter No. 191, dated 8th February 1870, from Secretary to the Government of Bombay, Public Works Deparment, forwarding the above.

RESOLUTION.—The estimate submitted, amounting to Rs. 1,35,480, is for establishment for the survey of a line of Railway from Carwar to Hooblee, which has been authorized by the Government of India. The estimate is passed for an even sum of Rs. 1,50,000 as follows :—

	Rs.
Establishment	88,000
Travelling allowances	12,000
Contingencies	36,000
Reserve to meet unforeseen demands during the year	14,000
Total ...	1,50,000

ORDER.—Ordered, that this Resolution be communicated to the Government of Bombay for information and guidance, and to the Financial Department for information.

BENGAL STATE RAILWAY BUDGET ORDERS.

Nos. 110—11 A—R, dated 4th March, 1870.

RESOLUTION—By the Govt. of India, P. W. Dept.

EXTRAORDINARY.

The amount passed under this head is as follows :—

Calcutta and South-Eastern Railway.

	Rs.
Anticipated payment in England to debenture holders of this Railway	1,05,000
Survey of proposed Railway, north of Ganges.	
Establishment for survey expenses	50,000
Total ...	1,55,000

ORDINARY.

2. The following is the Budget-Estimate under this head for the Calcutta and South-Eastern Railway as passed in Public Works Department Resolution Nos. 74 —6 A—R, dated 11th February 1870 :—

	Rs.
Charges —	
Construction	50,000
Working expenses	75,000
	1,25,000
Revenue—	
Traffic earnings	75,000
Net deficiency ...	50,000

ORDER.—Ordered, that this Resolution be communicated to the Government of Bengal for information and guidance, and to the Financial Department for information.

N. W. P. STATE RAILWAY BUDGET ORDERS.

Nos. 112—13 A—R, dated 4th March, 1870.

RESOLUTION—By the Govt. of India, P. W. Dept.

Read :—

Letter No. 94 S—R, dated 15th December 1869, from Secretary to Government, North Western Provinces, Public Works Department, submitting the estimate for 1870-71.

RAJPOOTANA RAILWAY.

Delhi District.

For the line from Delhi to Gurhee Hurseroo, the amount included in the Budget-Estimate is Rs. 2,56,500 ; but the sum entered in the letter from the Government, North Western Provinces, is Rs. 3,54,000, which is passed as follows :—

	Rs.
Purchase of land	2,00,000
Construction of line	1,19,000
Ballast	30,000
Stations and Buildings	5,000
Total ...	3,54,000

2. For the line from Gurhee to Rewaree, the sum entered is Rs. 1,84,000. This amount is increased to Rs. 2,34,000 for larger outlay on earth-work and ballast, distributed as follows :—

	Rs.
Purchase of land	22,000
Construction of line	1,50,000
Ballast	55,000
Stations and Buildings	7,000
Total ...	2,34,000

3. The estimated expenditure for the Furrucknuggur Branch is passed for Rs. 60,000.

Agra District.

4. For the line from Agra to Sambhur, the grant is passed for Rs. 2½ lakhs, *viz.* :—

	Rs.
Preliminary expenses	10,000
Purchase of land	40,000
Construction of line	1,50,000
Ballast	50,000
Total ...	2,50,000

5. One lakh is entered for advances to the Forest Department for timber. That Department expects to deliver in 1870-71 about 80,000 sleepers at an estimated rate of Rs. 5 each. This seems excessive, and a reduced rate should be assumed. Allowing for this, and for short deliveries, the estimate may include a payment of Rs. 3½ lakhs, or for Rs. 2½ lakhs in excess of the amount entered.

6. It is somewhat difficult to estimate for the payments in London for stores. Some outlay may be incurred on plant, to meet which 2 lakhs may be provided, as well as on rails, for which Rs. 5 lakhs may be reserved, assuming that rails for 60 miles for the Delhi-Rewaree Section are ordered and paid for. The Rs. 7 lakhs thus provided should be sufficient to meet any small payments for girder bridges that may be required.

SUMMARY.

7. The following is an abstract of the Budget-Estimate for 1870-71 as now passed :—

	Delhi District.			Agra District.	Total.
	Delhi to Gurhee.	Gurhee to Rewaree.	Furruck-nuggur Branch.	Agra to Sambhur.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary expenses	...	...	...	10,000	10,000
Purchase of land	2,00,000	22,000	6,000	40,000	2,68,000
Construction of line	1,19,000	1,50,000	36,000	1,50,000	4,55,000
Ballast...	30.000	55,000	15,000	50,000	1,50,000
Stations and Buildings ...	5,000	7,000	3,000	...	15,000
	3,54,000	2,34,000	60,000	2,50,000	8,98,000
Establishment					2,23,000
Plant					1,00,000
Sleepers					3,50,000
Stores from England					7,00,000
Add outlay incurred on Survey operations by Officers of the B. B. R. Company, to be adjusted in 1870-71, and about which separate orders will be issued					4,07,000
Total ...					26,78,000
Add probable outlay on Rolling-stock—					
In India				2,50,000	
In England				2,15,000	
					4,65,000
Total ...					31,43,000

Order.—Ordered, that this Resolution be communicated to the Government, North Western Provinces, for information and guidance, and to the Financial Department for information.

PUNJAB STATE RAILWAY BUDGET ORDERS.

No. 116—17, dated 4th March, 1870.

RESOLUTION—By the Govt. of India, P. W. Dept.

Read—

Letter from Joint Secretary to Government, Punjab, Public Works Department, Railway Branch, No. 407 S, dated 24th January 1870, submitting Budget-Estimate for 1870-71.

PUNJAB NORTHERN RAILWAY.

The proposed appropriation for "Construction of Line" and "Stations and Buildings," amounting to Rs. 26 lakhs, appears somewhat excessive, and is reduced to Rs. 18 lakhs as follows :—

	Rs.
Amount of estimates sanctioned by Government of India	7,75,000
Add for three bridges	4,00,000
Total ...	11,75,000
Less probable outlay in 1869-70	5,75,000
Ballance to be spent in 1870-71	6,00,000
Add for large bridges	8,00,000
Add for line beyond Jhelum	4,00,000
	18,00,000

2. On the other hand, the estimate for "Ballast and Permanent-way," Rs. 14,50,000, may be increased to Rs. 23 lakhs as follows :—

			Rs.
*Sleepers ...	5,00,000	Aggregate of amount sanctioned ...	17,00,000
Ballast ...	3,00,000	Less probable outlay in 1869-70 ...	*8,00,000
	8,00,000		
		Balance to be spent in 1870-71 ...	9,00,000
		Add freight up-country for rails, &c., for 100 miles	6,00,000
		Add for line beyond Jhelum—	
		Ballast	1,00,000
		Sleepers	6,00,000
		Add for freight of stores from England payable in India	1,00,000
			23,00,000

3. Rupees 3¼ lakhs for Electric Telegraph and Rolling-stock, are disallowed. The telegraph will be constructed by the Government Telegraph Department, the rolling-stock by a separate agency, regarding which special provision will be made (see para. 13). The grant for Plant is reduced from 3 to 2 lakhs.

4. The amount entered for Stores, Rs. 1,38,716, is passed for Rs. 1,00,000. To this amount must be added the probable expenditure in England on account of stores, for which a sum must be arbitrarily taken. Most of the permanent-way material already ordered is likely to be paid for within 1869-70. Some of the girders for large bridges ought to be shipped next cold season, while some small girders have been recently indented for, and it is probable that there will be some more permanent-way to be ordered. Though much of this material will not be required until 1871-72, payments on account of it, as also for station machinery, are likely to be made in England during 1870-71. The aggregate of such payments may be estimated to amount to Rs. 10 lakhs.

		Rs.
5. Under Establishment, the estimate amounts to ...		5,61,284
and is reduced as follows :—	Rs.	
Appropriation of ... ... for portion of pay of Consulting Engineer, and his Establishment, which must be provided for from the Ordinary grant.	8,832	
Excess amount in estimate for salaries of Engineer Establishment, which have been entered at the proposed rates of pay, instead of the rates sanctioned	24,000	
Further reduction to make the grant an even one	3,452	36,284
Net amount of estimate		5,25,000

6. It is to be understood that, although the estimate for establishment is passed for Rs. 5¼ lakhs, this does not permit of expenditure being incurred unless otherwise properly sanctioned.

INDUS VALLEY LINE.

7. For preliminary expenses the amount provided is Rs. ¼ lakh. This is increased to Rs. 5 lakhs to provide for the adjustment of the expenditure incurred up to end of 1867-68 on the Indus Valley Survey by Officers of the Sindh Railway Company. Separate orders will be issued as to the manner in which this expenditure should be adjusted.

8. The proposed grant for purchase of land amounts to Rs. 4¾ lakhs. On this line land will be, as a rule, very cheap, and it may be doubted whether the whole can be paid for within the year even if taken up. The amount is therefore reduced to Rs. 1 lakh.

9. Under "Ballast and Permanent-way" the amount is reduced to Rs. 2 lakhs, and is allowed chiefly to meet demands that may be made by the Sindh Forest Department for sleepers.

10. It is improbable that sanction can be given in time for much work on this line during the year, as the Secretary of State has to be referred to before the project is commenced. Three lakhs is therefore considered sufficient for "Construction of Line" and "Stations and Buildings," instead of four lakhs as estimated for:

11. The provision made for Electric Telegraph is disallowed, while that for Plant is reduced to Rs. one lakh, and that for Stores to Rs. ¼ lakh. This is exclusive of stores from London, for which no provision need be made in 1870-71.

12. The estimate for Establishment is passed for an even sum of Rs. 2,00,000.

SUMMARY.

13. The following is an abstract of the estimate as modified by the foregoing orders :—

	Punjab Northern Railway.	Indus Valley Line.	Total.
	Rs.	Rs.	Rs.
Preliminary expenses	...	5,00,000	5,00,000
Purchase of land	25,000	1,00,000	1,25,000
Construction of Line ... ... } Stations and Buildings ... ... }	18,00,000	3,00,000	21,00,000
Ballast and Permanent-way	23,00,000	2,00,000	25,00,000
Plant	2,00,000	1,00,000	3,00,000
Stores	1,00,000	25,000	1,25,000
Stores from England	10,00,000	...	10,00,000
Total ...	54,25,000	12,25,000	66,50,000
Establishment	5,25,000	2,00,000	7,25,000
Total ...	59,50,000	14,25,000	73,75,000
Add probable outlay on Rolling Stock—			
In India		7,50,000	
In England		7,25,000	
			14,75,000
Total			88,50,000

14. It has to be noticed that, except under Establishment, no details have been given shewing how the several estimates have been made up.

Order.—Ordered, that this Resolution be communicated to the Government of Punjab, for information and guidance, and to the Financial Department for information.

HYDERABAD STATE RAILWAY BUDGET ORDERS.

Nos. 118—20 A—R., dated 4th March, 1870.

RESOLUTION—By the Govt. of India, P. W. Dept.

Read—

Letter No. 160, dated 31st December 1869, from Secretary to Resident, Hyderabad, submitting Estimates for 1870-71.

HYDERABAD RAILWAY.

RESOLUTION.—Under arrangements in course of progress, it is probable that the cost of this Railway will be defrayed by the Government of the Nizam. The estimate submitted is passed for Rs. 5 lakhs as per margin. Separate orders will be issued as to the precise manner in which the expenditure incurred should be adjusted.

	Rs.
Establishment	96,000
Works	4,04,000
	5,00,000

OOMRAWUTTEE BRANCH RAILWAY.

2. The estimate of expenditure, amounting to Rs. 2,80,000, is passed for Rs. 2,50,000 as follows, subject to sanction being accorded to the prosecution of the works. The expenditure is debitable to the Berar Revenues :—

	Rs.
Establishment	34,200
Less excess sum entered herein for share of Office of Account	1,300
	32,900
Passed for	33,000
Works	2,17,000
	2,50,000

KHAMGAON BRANCH RAILWAY.

3. The estimate of expenditure is as follows :—

	Rs.
Maintenance	20,000
Working expenses	20,000
	40,000

4. The first amount appears excessive, and is reduced to Rs. 10,000, which will give Rs. 1,200 per mile for the first year. The amount should however be treated as a charge under working expenses, as although the item in other Railways is commonly treated as a capital charge for the first year, it need not be so treated with this branch.

5. For working expenses also the estimate appears excessive. The line is to be worked by the Great Indian Peninsula Railway at a train mileage rate, and this charge should not amount to more than Rs. 15,000 yearly, with an average of a train each way daily. Allowing for more trains in the busy season, less will

probably be needed at the slack season. Hence the working expenses may be taken at Rs. 25,000, including Rs. 10,000 for maintenance, thus leaving the net revenue at Rs. 15,000, the gross revenue being Rs. 40,000.

SUMMARY.

6. The following is an abstract of the grant for 1870-71 as modified by the foregoing orders :—

	FOREIGN STATE.	BERARS.	TOTAL.
Capital outlay.	Rs.	Rs.	Rs.
Establishment	96,000	33,000	1,29,000
Construction of line	4,04,000	2,17,000	6,21,000
Total ...	5,00,000	2,50,000	7,50,000
Revenue Account.			
Khamgaon Branch			
Maintenance	...	10,000	10,000
Working expenses	...	15,000	15,000
Total ...	...	25,000	25,000
Gross Revenue	...	40,000	40,000
Net Revenue	...	15,000	15,000

ORDER.—Ordered, that this Resolution be communicated to the Resident, Hyderabad, for information and guidance, and to the Financial and Foreign Departments for information.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

STANDARD RAILWAY TIME.

Nos. 604—13 R., dated 5th April 1870.

RESOLUTION—By the Govt. of India, P. W. DEPT.

READ—

A telegram from the Government of Bombay, dated 28th March 1870.

RESOLUTION.—A junction having been effected of the two trunk Railways between Bombay and Calcutta, the Bombay Government have proposed that, as Madras is the only Government Observatory in India, its time shall be adopted on these lines.

2. Jubbulpoor time is now in use on the system of the East Indian Railway, as well as on Railways connected with it. It is said to be 32 minutes later than Calcutta time, but is more correctly 34 minutes 6 seconds; Madras time is 32 minutes 49 seconds later than Calcutta. Practically, Madras and Jubbulpoor times are identical and the proposed change, if approved, would scarcely affect the Railway system of Northern India.

3. The Telegraph Department uses Madras time, and should therefore be in a position to give the true Madras time at any Station where there is a Government Telegraph Office. Its adoption would have the advantage of being fairly convenient to Calcutta, Bombay and Lahore, and therefore to the included area, whilst to Madras itself as one of the great cities of India, it would necessarily be acceptable. It would further be convenient when through Railway communication is established between Madras and Bombay, which may be looked for in the course of a few months.

4. The Governor General in Council is accordingly pleased to approve of the adoption of Madras time on the Great India Peninsula Railway, and to desire that the time in use on the East Indian Railway and on the Railways connected with it may be modified at an early date to the same standard. For this purpose, Madras time may, as in the Telegraph Department, be considered 33 minutes later than Calcutta time, and the change will be only one minute on the Railways of Northern India.

ORDER.—Ordered, that this Resolution be communicated to the Governments named in the margin for information and communication to the Railway Authorities concerned.

Bombay.	Punjab.	
Bengal.	Oudh.	

Madras.	Central Provinces,	Hyderabad.
N. W. P.	Mysore.	Central India.

Also to the Governments and Administrations marginally noted for information.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

PROTECTION FROM HEAT OF PASSENGERS AND SERVANTS OF RAILWAY COMPANIES IN TRAINS DURING THE HOT SEASON.

Nos. 614—23 R., dated 5th April 1870.

RESOLUTION—By the Govt. of India, P. W. DEPT.

RESOLUTION.—The Governor General in Council desires that the attention of the officials of the several Railway Companies may be immediately invited to the urgent necessity for endeavouring by every measure in their power to render travelling during the hot season less trying and dangerous, especially to those who are not natives of India, including their own servants, the guards, drivers and firemen, who are necessarily exposed to the worst heat.

2. It is believed that on the East Indian Railway the addition of a double roof to the third class carriages has been found to reduce the temperature somewhat when the vehicles are not in motion, and that this improvement has either been, or is being, applied to the whole stock. The first and second class vehicles have all along had this advantage, and it is evident that something more is wanted to reduce the risks encountered by Europeans in travelling even in those carriages. One obvious improvement would be the fitting of *tatties* to the windows with appliances for watering them, and the Governor General in Council trusts that it is only necessary for him thus to draw attention to the matter to ensure immediate steps being taken to provide first and second class carriages with this means of keeping down the extreme temperature that must otherwise prevail in Railway carriages in most parts of India during the hot months. There is no time to lose if this advantage is to be secured during the season just commencing.

3. The Governor General in Council has no reason to suppose that the Companies would desire to make any extra charge for this convenience, and it does not appear that the supply of the *tatties* and the arrangements for keeping them moist need be productive of much expense. But His Excellency in Council considers that no objection should be made to the demand by the Railway Companies of a reasonable extra payment from those who desire to avail themselves of the means of comfort thus placed within their power, rather than there should be any hesitation or delay on the part of the Companies in acting on this suggestion.

4. But while His Excellency in Council thus advocates the interests of the public, he is not less mindful of the severe trial which the running and working of every train must prove to the working staff during the hot weather months, and especially to the drivers and firemen. How far the cabs of the locomotives may be improved to ward off the effects of the sun from those who, in addition, have to bear the great heat inseparable from their position on the engine, without interfering with their efficiency, is deserving of the most careful investigation of the departmental officials. The prudence of subjecting the drivers and firemen to the effect of a *tatty* may perhaps be questioned, but it would seem desirable at least to try its effect experimentally, as well as to endeavour to devise some other means by which

the temperature may be kept down. For the guards, a tatty fitted to the brake-vans would be a simple expedient.

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations marginally noted, for immediate attention and needful action.

Bengal.
Punjab.
Oudh.

Also, to the Governments of Madras and Bombay for information and such further action as the circumstances of the climate of those Presidencies may call for.

Also, to the Government, North Western Provinces, the Chief Commissioners of the Central Provinces and Mysore, the Resident at Hyderabad, and the Governor General's Agent, Central India, for information.

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No. 17 of 1870.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 23, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture, to the completion of the manufacture of

fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

Simla, the 21st April 1870.

No. 2007.—The services of Assistant Surgeon B. Franklin, of the Indian Medical Service, are, as a temporary measure, placed at the disposal of the Chief Commissioner of Oudh with effect from the 19th of December last.

No. 2011.—The following modifications are made in that part of the Notification of this Department, No. 1531, dated the 15th of June 1865, which relates to the *ex-officio* membership of the Municipal Committee of Fyzabad, in the Province of Oudh :—

The words "and Secretary" opposite to "Civil Surgeon of Fyzabad" to be omitted,
and
"Executive Engineer" to be substituted by "Cantonment Magistrate."

EDUCATION.

The 19th April 1870.

No. 195.—Under section 12 of Act II. of 1857, the Governor-General in Council is pleased to authorize the affiliation in Arts of Saint Peter's College, Agra, to the Calcutta University, with effect from the 1st of January 1870.

E. C. BAYLEY,
Secretary to the Govt. of India.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Calcutta, the 4th April 1870.

His Excellency the Viceroy and Governor General will leave the Presidency on Wednesday night, the 6th instant.

His Excellency will visit Lahore and Peshawur, and arrive at Simla about the 1st of May 1870.

By Command,

E. R. BOURKE, *Major,*
Military Secretary to the Viceroy.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

LEAVE AND ALLOWANCES.

Simla, the 21st April 1870.

No. 48.—Mr. T. G. Trevor made over charge of the office of First Assistant Accountant General, Bombay, on the afternoon of the 4th ultimo, and embarked for Europe on the 5th idem.

SEPARATE REVENUE.
(STAMPS.)

The 22nd April 1870.

No. 97.—In continuation of the Notification No. 1232, dated 18th February 1870, the Governor General in Council directs that the old one anna customs stamps which may still be in stock be issued simultaneously with the new one anna adhesive stamps, and used for the purpose indicated on them until the entire stock is exhausted.

No. 106.—Under the provisions of section 26 of the Court Fees Act No. VII. of 1870, the Governor General in Council directs that the fees referred to in section 3 of the above-mentioned Act may be denoted by adhesive stamps of the same kind as hitherto have been in use in the Courts therein mentioned.

R. B. CHAPMAN,
Offg. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 11th April 1870.

No. 428 *of* 1870.—General Lord Napier, of Magdāla, G.C.B., G.C.S.I., appointed to be Commander-in-Chief of the Forces in the East Indies, as announced in G. G. O. No. 291 of the 10th March 1870, having landed at Bombay on the 9th instant, assumed command, in succession to General Sir W. R. Mansfield, K.C.B., G.C.S.I., from that date.

Ordered, that all Returns of the Army be made in the usual manner to General Lord Napier, of Magdāla, G.C.B., G.C.S.I., as Commander-in-Chief in India.

The 19th April 1870.

No. 429 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments:—

PUNJAB FRONTIER FORCE.—*5th Punjab Cavalry.*

Captain F. Hammond, 2nd Squadron Officer, to officiate as 2nd in Command and Squadron Officer during the period Major H. L. Millett may officiate as Commandant, or until further orders.

Captain G. C. Bird, 1st Squadron Subaltern, to officiate as 2nd Squadron Officer, *vice* Captain Hammond, or until further orders.

The above arrangements will have effect from the 15th January 1870.

No. 430 *of* 1870.—His Excellency the Governor General in Council is pleased to appoint Colonel C. R. Keyes, C.B., Commandant of the Corps of Guides, to be Commandant of the Punjab Frontier Force, with the temporary rank of Brigadier-General, in succession to Brigadier-General W. T. Hughes, C.B., promoted to the rank of Major-General.

No. 431 *of* 1870.—The services of the under-mentioned Officers are placed at the disposal of His Excellency the Commander-in-Chief:—

Lieutenant the Hon'ble R. W. Napier, of the General List, Infantry.

Lieutenant W. W. H Scott, of the General List, Infantry, Officiating 3rd Squadron Officer, 3rd Cavalry, Punjab Frontier Force.

No. 432 *of* 1870.—Syad Allee Shah, who was educated as a local student at the Lahore Medical College, having passed the prescribed examination, is admitted into the service as a Native Doctor* with effect from the 10th January 1870, and placed at the disposal of the Inspector General of Hospitals, Indian Medical Service.

* Pending the classification of the Native Doctors now in the service in the grade of Hospital Assistant.

No. 433 *of* 1870.—*Addendum.*—In G. G. O. No. 491 of the 29th April 1869, appointing Lieutenant A. Gaselee to officiate as Quarter Master of the 4th Punjab Infantry, Punjab Frontier Force, after the words "Quarter Master" insert the words *in addition to his other duties.*

With reference to the above, that part of G. G. O. No. 491 of 1869, appointing Ensign A. I. Shepherd to officiate as 1st Wing Subaltern, 4th Punjab Infantry, is hereby cancelled.

Order Books to be corrected accordingly.

No. 434 *of* 1870.—Under the authority of the Right Hon'ble the Secretary of State for India, that part of the memorandum at foot of G. G. O. No. 1174 of 1868, cancelling the promotion of Captain W. F. Leicester (retired) to the rank of Major in the Staff Corps, is expunged, and his promotion to that rank, notified in G. G. O. No. 1158 of the 12th December 1867, will hold good.

No. 435 *of* 1870.—Captain O. M. Graham, Bengal Staff Corps, Sub-Assistant Commissary General, is allowed leave of absence for one month from such date as he may be relieved of his duties, to visit Bombay preparatory to applying for furlough to Europe on medical certificate under the Regulations of 1868.

No. 436 *of* 1870.—The following Military letter from the Right Hon'ble the Secretary of State for India, No. 69, dated 10th March 1870, is published for general information :—

MILITARY. INDIA OFFICE;
No. 69. *London, the* 10*th March* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have considered in Council your letter No. 2 of the 4th January last, bringing to notice that in the Regulations for the re-organization of the Subordinate Medical Department in India, the Europe rate of furlough pay for Assistant Apothecaries has not been laid down, and recommending that the same be fixed at £40 per annum for both classes of that grade.

2. I accede to your recommendation.

I have, &c.,
(Signed) ARGYLL.

No. 437 *of* 1870.—The under-mentioned Officer is admitted to the Bengal Staff Corps with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Ensign Francis Neilson Chalmers, of the 79th Foot, 2nd Wing Subaltern, 39th (The Allygurh) Regiment of Native Infantry,—22nd February 1869.

No. 438 *of* 1870.—Ensign F. N. Chalmers, of the 79th Foot, 2nd Wing Subaltern, 39th (The Allygurh) Regiment of Native Infantry, admitted to the Bengal Staff Corps in G. G. O. No. 437 of this date, will rank as Lieutenant in that Corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 22nd February 1869, subject to Her Majesty's approval.

No. 439 *of* 1870.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Surgeon Charles Cooper Watson Wilson, of the Medical Department,—for two years under the Regulations of 1868, embarking at Bombay.

No. 440 *of* 1870.—The services of Surgeon C. O. Daniell, M.D., of the Medical Department, in medical charge of the 7th Regiment of Native Infantry, are placed temporarily at the disposal of the Government of Bengal.

No. 441 *of* 1870.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Major Etienne St. George, of the Bengal Staff Corps, Assistant Secretary to the Government of India in the Legislative Department,—for twenty months under the Regulations of 1868, embarking at Bombay.

No. 442 *of* 1870.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 64 of the 10th March 1870, are published for general information :—

Para. 16.—Surgeon Major E. T. Downes, retired from the service on the 31st May 1866.

22.—The following Officers have elected the Furlough Rules of 1868 :—

Captain S. B. Home, Lieutenants C. D. G. Newington, A. G. Hartshorne, B. G. Vyvyan, and R. O. Vyvyan.

23.—Conductor R. G. Davies has elected the Warrant Officers' Furlough Rules of 1868.

No. 443 *of* 1870.—The following alteration of rank is made, subject to Her Majesty's approval :—

Medical Department.

Surgeon Albert Richard Waghorn to rank from the 31st May 1866, in room of Surgeon-Major E. T. Downes, retired.

Supernumerary Surgeon David Boyes Smith, M.D., is brought on the Establishment of Surgeons to fill an existing vacancy.

No. 444 *of* 1870.—The permission to proceed to Europe on furlough on private affairs for two years granted to Captain H. W. Webster, of the Bengal Staff Corps, by G. G. O. No. 294 of the 11th March 1870, is cancelled at his own request.

No. 445 *of* 1870.—In supersession of previous orders on the subject, the Right Hon'ble the Governor General of India in Council is pleased to lay down the following rates of pay and allowances for Regimental Hospital Serjeants of Brigades of Royal Artillery and Regiments of European Cavalry and Infantry serving in India, in assimilation with the principle of remuneration to the corresponding grade in the British Army :—

	PAY DURING FIRST TERM OF SERVICE.				PAY DURING SECOND TERM OF SERVICE.			
	For a month of				For a month of			
	28 days.	29 days.	30 days.	31 days.	28 days.	29 days.	30 days.	31 days.
Horse Artillery.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P	Rs. A. P.
Under 7 years' service	38 13 9	40 3 11	41 10 1	43 0 4	40 0 0	41 6 10	42 13 8	44 4 7
After " "	45 11 6	47 5 7	48 15 8	50 9 10	46 13 9	48 8 6	50 3 3	51 14 1
Field and Garrison Artillery.								
Under 7 years' service	36 9 2	37 14 1	39 2 11	40 7 10	37 11 5	39 1 0	40 6 6	41 12 1
After " "	43 6 11	44 15 9	46 8 6	48 1 4	41 9 2	46 2 8	47 12 1	49 5 7
European Cavalry.								
Under 7 years' service	29 2 7	30 2 2	31 1 6	32 1 0	30 4 10	31 5 1	32 5 1	33 5 3
After " "	36 0 4	37 3 10	38 7 1	39 10 6	37 2 7	38 6 9	39 10 8	40 14 9
European Infantry.								
Under 7 years' service	27 9 7	28 9 0	29 8 3	30 7 7	28 11 10	29 11 11	30 11 10	31 11 10
After " "	34 7 4	35 10 8	36 13 10	38 1 1	35 9 7	36 13 7	38 1 5	39 5 4

2. In addition to the above rates of pay, Regimental Hospital Serjeants on the effective establishment of a hospital, shall receive for each day they may be so employed a hospital die

and two annas and seven pies in addition—the latter being the equivalent of the deduction for the ordinary ration, less beer money.

3. When a hospital diet cannot be supplied, five annas and three pies in lieu, being the equivalent of 8*d.* per diem, will be allowed, and in such cases Regimental Hospital Serjeants may elect either to receive a free ordinary ration, or the two annas and seven pies per diem as above authorized.

4. When absent from a hospital, the claim to a hospital diet or the equivalent of 8*d.* per diem will cease, but the absentee will be entitled to a ration, or the amount of the deduction made from his pay as the value of his ration, viz., three annas and four pies per diem.

5. An Acting Hospital Serjeant will receive the hospital diet, or its equivalent of five annas and three pies, as also the daily allowance of two annas and seven pies on account of the deduction made for ration, less beer money, in addition to the pay of his grade.

The 20th April 1870.

No. 446 *of* 1870.—The following promotion is made in the under-mentioned corps of the Punjab Frontier Force:—

4th Punjab Infantry.

Havildar Firman Allee, to be Jemadar from 11th March 1870, *vice* Mustakheem Khan, deceased.

The 21st April 1870.

No. 447 *of* 1870.—With reference to the Notification from the Home Dpartment, No. 123, dated 6th April 1870, the Government General Orders noted in the margin, granting furlough to Europe to Captain (Brevet Major) H. H. Godwin-Austen, of the Bengal Staff Corps, attached to the Survey Department, are to be considered as bearing date the 26th March 1870.

No. 1170 of 1869.
No. 241 of 1870.

The 22nd April 1870.

No. 448 *of* 1870.—The following extracts from the *London Gazette* of the 11th March 1870, pages 1684 to 1687, and 15th March 1870, page 1738, are published for general information:—

"*London Gazette*" *of* 11*th March* 1870, ~~page 1684.~~

INDIA OFFICE, *the 9th March* 1870.

Her Majesty has been pleased to approve of the following promotions amongst the Officers of the Staff Corps and of Her Majesty's Indian Military Forces made by the Governments in India:—

BREVET.

To be Colonels.

Lieutenant-Colonel Charles Jackson, Bengal Infantry. Dated 11th December 1869.
Lieutenant-Colonel Wredenhall Queiros Pogson, Bengal Infantry. Dated 12th December 1869.

To be Majors.

Captain William Atherton Park, late 3rd Bombay European Infantry. Dated 11th December 1869.
Captain Francis Whitworth Russell, late 3rd Bengal European Cavalry. Dated 20th December 1869.
Major (now substantive Lieutenant-Colonel) John Alexander Mathew Macdonald, Bombay Staff Corps, to be Lieutenant-Colonel in succession to Major-General Sir H. B. Edwardes, K.C.B., K.C.S.I., Bengal Infantry, deceased. Dated 24th December 1868.

The under-mentioned Officers will rank as follows:—

Lieutenant-Colonel Huntley Rothery Garden, Bengal Staff Corps, from 22nd April 1868.
Lieutenant-Colonel John Bulkeley Thelwall, C.B., Bengal Staff Corps, from 28th June 1868.
Lieutenant-Colonel Trevor Wheler, Bengal Staff Corps, from 16th August 1868.
Lieutenant-Colonel John Francis Stafford, Bengal Staff Corps, from 19th October 1868.
Lieutenant-Colonel Frederick Roome, Bombay Staff Corps, from 28th October 1868.
Lieutenant-Colonel William Gray, Bombay Staff Corps, from 9th November 1868.
Lieutenant-Colonel Henry Clerk, Madras Staff Corps, from 10th November 1868.
Lieutenant-Colonel Howard Codrington Dowker, Madras Staff Corps, from 18th November 1869.

SUBSTANTIVE PROMOTIONS.—*Bengal Staff Corps.*

To be Lieutenant-Colonels.

Major James Joseph O'Bryen. Dated 22nd November 1869.
Major George Hunter Thompson. Dated 8th December 1869.
Major Henry Ferrers Waddington. Dated 8th December 1869.
Major George Crommelin Hankin. Dated 8th December 1869.
Major (Brevet Lieutenant-Colonel) Thomas Harmer Sibley. Dated 9th December 1869.
Major George Hamilton. Dated 9th December 1869.
Major John Robert Alexander Shakespear Lowe. Dated 9th December 1869.
Major Alexander Paterson. Dated 9th December 1869.

To be Majors.

Captain (Brevet Major) James Tennent Tovey. Dated 23rd November 1869.
Captain Robert J. Logan Crutchley. Dated 23rd November 1869.
Captain (Brevet Major) Henry Twisden Forbes. Dated 11th December 1869.
Captain (Brevet Major) Hon'ble William Murray Fraser. Dated 11th December 1869.
Captain Frank Barnard Foote. Dated 11th December 1869.
Captain Henry Thomas Oldfield. Dated 11th December 1869.
Captain Henry Lionel Charles Bernard. Dated 11th December 1869.
Captain Richard Henry Wall. Dated 11th December 1869.
Captain (Brevet Lieutenant-Colonel) John Morland. Dated 11th December 1869.
Captain William Alexander Garden. Dated 11th December 1869.
Captain (Brevet Major) Edward Thompson, C.S.I. Dated 12th December 1869.
Captain Thomas Buttanshaw. Dated 12th December 1869.
Captain William Gordon. Dated 12th December 1869.
Captain Henry Vincent Mathias. Dated 20th December 1869.
Captain William Jackson. Dated 20th December 1869.
Captain William Playfair. Dated 20th December 1869.
Captain John Hobart Tyler. Dated 20th December 1869.
Captain Henry Macdonald. Dated 20th December 1869.

To be Captains.

Lieutenant Charles St. John Burren Barnett. Dated 4th November 1869.

"London Gazette" of 11th March 1870, page 1685.

Lieutenant Alexander George Ross. Dated 4th November 1869
Lieutenant Norman Macleod Thomas Horsford. Dated 20th November 1869.
Lieutenant William Leycester Samuells. Dated 20th November 1869.
Lieutenant William Lynd Noverre. Dated 20th November 1869.
Lieutenant Theodore William Hogg. Dated 4th December 1869.
Lieutenant Charles Edward Armstrong. Dated 11th December 1869.
Lieutenant Edward Kitson. Dated 12th December 1869.
Lieutenant William Henry Wilkins. Dated 12th December 1869.
Lieutenant Robert Henry Palmer. Dated 12th December 1869.
Lieutenant Henry Augustus Plowden. Dated 12th December 1869.
Lieutenant Gerveys Richard Grylls. Dated 12th December 1869.
Lieutenant Arthur Irwin Iles. Dated 12th December 1869.
Lieutenant George Peter Cumming. Dated 12th December 1869.
Lieutenant John Finnis. Dated 12th December 1869.
Lieutenant Charles Edward Macaulay. Dated 12th December 1869.
Lieutenant Horace Ralph Spearman. Dated 18th December 1869.
Lieutenant Francis Richard Arabin Brown Constable. Dated 19th December 1869.
Lieutenant James Duncan Macpherson. Dated 19th December 1869.
Lieutenant William Heathcote Unwin. Dated 20th December 1869.
Lieutenant Francis Charles Walker Drummond. Dated 20th December 1869.

BENGAL ARMY.—*Infantry.*

To be Colonels.

Lieutenant-Colonel (Brevet Colonel) Henry Milne. Dated 25th August 1869.
Lieutenant-Colonel (Brevet Colonel) John Liptrott. Dated 28th November 1869.

To be Lieutenant-Colonels.

Major Philip Sydney Yorke. Dated 25th August 1869.
Major William Babington Peile. Dated 22nd October 1869.
Major William Butler Shawe. Dated 29th October 1869.
Major George Battye Fisher. Dated 27th November 1869.
Major William Lowndes Randall. Dated 28th November 1869.

Late 6th European Regiment.

Captain William Edward Delves Broughton, to be Major. Dated 27th November 1869.

Late 12th Native Infantry.

Captain William Astell Franks, to be Major. Dated 25th August 1869.

Late 15th Native Infantry.

Captain Patrick Wheeler, to be Major. Dated 27th November 1869.

Late 34th Native Infantry.

Lieutenant Edward Francis Fortescue, to be Captain. Dated 29th October 1869.

Late 38th Native Infantry.

Captain (Brevet Major) Ralph Bristow Dundas, to be Major. Dated 22nd October 1869.

Late 42nd Native Infantry.

Captain William Howey, to be Major. Dated 27th November 1869.

Late 60th Native Infantry

Captain Richard Barton Hill, to be Major. Dated 29th October 1869.

Late 71st Native Infantry.

Lieutenant (Brevet Captain) Wellesley Campbell, to be Captain. Dated 27th November 1869.

Late 74th Native Infantry.

Captain Robarts William Elton, to be Major. Dated 29th October 1869.

GENERAL LIST OF INFANTRY OFFICERS.

To be Captains.

Lieutenant Thomas Henry Tyrwhit Drake. Dated 17th August 1869.
Lieutenant Henry Edgcumbe Eliot. Dated 25th August 1869.
Lieutenant Fleetwood Hesketh Williams. Dated 25th August 1869.
Lieutenant Alfred Reginald Wilkinson. Dated 25th August 1869.
Lieutenant Francis Henry Thomas. Dated 25th August 1869.
Lieutenant Charles Owen Wynne Apperley. Dated 25th August 1869.
Lieutenant George David Reid. Dated 2nd October 1869.
Lieutenant James Nisbet Steel. Dated 16th October 1869.
Lieutenant Frederick William Crohan. Dated 29th October 1869.
Lieutenant Richard Octavius Vyvyan. Dated 29th October 1869.
Lieutenant Richard Henry Ward. Dated 29th October 1869.
Lieutenant James Hector Charles Greenhill Lassalle. Dated 29th October 1869.
Lieutenant Charles Lewis Prendergast. Dated 29th October 1869.
Lieutenant Revell Eardley Wilmot. Dated 29th October 1869.
Lieutenant Henry Lachlan Young. Dated 29th October 1869.
Lieutenant Hatley Frere Woodcock. Dated 27th November 1869.
Lieutenant Henry Philip Kirke. Dated 27th November 1869.
Lieutenant Charles Walter Babington. Dated 27th November 1869.
Lieutenant Joseph George Thomson Carruthers. Dated 27th November 1869.
Lieutenant Aislabie Landon. Dated 27th November 1869.
Lieutenant Beville Grenville Vyvyan. Dated 27th November 1869.
Lieutenant Alfred Wheler Bird. Dated 27th November 1869.
Lieutenant Henry John Peet. Dated 27th November 1869.
Lieutenant Sullivan Edward Becher. Dated 27th November 1869.

"London Gazette" of 11th March 1870, page 1686.

Lieutenant Thomas St. Quintin Clutterbuck. Dated 22nd November 1869.
Lieutenant Frank Edward Johnstone. Dated 27th November 1869.
Lieutenant Herbert Maynard Ramsay. Dated 27th November 1869.
Lieutenant William Atkins. Dated 27th November 1869.
Lieutenant William Ironside Bax. Dated 27th November 1869.
Lieutenant John Howard Broome. Dated 27th November 1869.
Lieutenant Eric Colvin Sutherland Jackson. Dated 26th November 1869.
Lieutenant Robert Francis Christopher Alexander Tytler. Dated 27th November 1869.
Lieutenant Robert Dudley Beeston. Dated 27th November 1869.
Lieutenant Divie Henry Robertson. Dated 27th November 1869.
Lieutenant Andrew MacCrae Bruce. Dated 27th November 1869.
Lieutenant Charles Douglas Godfrey Newington. Dated 27th November 1869.
Lieutenant Charles Young. Dated 27th November 1869.

Lieutenant Joseph West Ridgeway. Dated 27th November 1869.
Lieutenant Frederick Wynn Williams. Dated 28th November 1869.
Lieutenant Arthur George Hartshorne. Dated 28th November 1869.
Lieutenant John Mowbray Trotter. Dated 28th November 1869.
Lieutenant George Henry Jackson. Dated 28th November 1869.
Lieutenant Louis Henry Emile Tucker. Dated 28th November 1869.

ALTERATIONS OF RANK.

General List of Infantry Officers.

To take rank as follows:—

Captain Trevor John Chichely Plowden, from 12th June 1869.
Captain Francis Eddowes Hastings, from 22nd June 1869.
Captain Richard Henry Salkeld, from 22nd June 1869.
Captain Dawsonne Melancthon Strong, from 29th June 1869.
Captain Henry Herbert Rankin, from 29th June 1869.
Captain John George Maclean, from 29th June 1869.
Captain Henry Ingle Baylis, from 29th June 1869.
Captain Warner Edwin Wiggens, from 29th June 1869.
Captain Edward Phillipson Mainwaring, from 29th June 1869.
Captain William Benjamin Aislabie, from 29th June 1869.
Captain Arthur John Tregonwell Welchman, from 29th June 1869.
Lieutenant William Fane Tucker, from 5th July 1869.
Lieutenant William Hopkinson, from 16th July 1869.

MEDICAL OFFICERS.

To be Surgeons Major.

Surgeon Charles Lowdell. Dated 20th October 1869.
Surgeon Stewart Clark. Dated 24th November 1869.

The names of the under-mentioned Officers should be as follows, and not as stated in the *Gazettes* named:—

Sir Charles Walters D'Oyley, Bart. *London Gazette*, 15th December 1868.
Edmund Smyth. *London Gazette*, 15th December 1868.
Robert Cecil Richard Clifford. *London Gazette*, 28th September 1869.

"London Gazette" of 11th March 1870, page 1687.

Charles Stephen Fowle. *London Gazette*, 28th September 1869.

Robert Ochoncar Hawkins Forbes. *London Gazette*, 4th May 1869.

The dates of the under-mentioned Officers should be as follows, and not as stated in the *Gazettes* named:—

Lieutenant Malcolm Ogilvie Bird, 1st January 1862. *London Gazette*, 13th April 1869.
Lieutenant George Hugh Coles Dyce, 7th May 1868. *London Gazette*, 7th September 1869.
Captain Charles Metcalfe MacGregor, 20th October 1868. *London Gazette*, 28th September 1869.
Captain Francis Gellie, 20th October 1868. *London Gazette*, 28th September 1869.

With reference to the *London Gazette* of the 22nd February 1870, Assistant Surgeon Daniel Nicholas Martin, M.D., who was appointed in error to the Madras Presidency, is now appointed to the Bengal Presidency. He will rank next below Assistant Surgeon Thomas Robinson.

Her Majesty has been pleased to permit the under-mentioned Officer to resign his Commission:—

Captain Cornelius Richardes, Bengal Staff Corps.

"London Gazette" of 15th March 1870, page 1738.

WAR OFFICE;
Pall Mall, 15th March 1870.

BREVET.

Major and Brevet Lieutenant-Colonel P. S. Lumsden, Bengal Staff Corps, to be Aide-de-Camp to the Queen with the rank of Colonel in the Army. Dated 16th March 1870.

Ensign and Assistant Commissary David Oliver, Bengal Public Works Department, to have the honorary rank of Lieutenant. Dated 3rd September 1868.

The under-mentioned Officers, having completed the qualifying service with the rank of Lieutenant-Colonel, to be Colonels :—

Lieutenant-Colonel John Shaw Kemball, Bombay Staff Corps. Dated 11th December 1869.

Lieutenant-Colonel Henry Lukins Robertson, Bengal Staff Corps. Dated 11th December 1869.

Lieutenant-Colonel Edward Lascelles Dennys, Bengal Staff Corps. Dated 11th December 1869.

Lieutenant-Colonel George Cliffe Hatch, Bengal Staff Corps. Dated 12th December 1869.

Lieutenant-Colonel Willoughby Crewe, Madras Staff Corps. Dated 12th December 1869.

Lieutenant-Colonel Thomas Peyton, Madras Staff Corps. Dated 12th December 1869.

Lieutenant-Colonel Charles Maxton Shakespear, Madras Staff Corps. Dated 12th December 1869.

The under-mentioned promotions and alterations of rank to take place in Her Majesty's Indian Military Forces consequent on the deaths of—

General Donald Macleod, Madras Cavalry, on the 7th February 1870; and Lieutenant-General Joseph Nash, C.B., Bengal Infantry, on 1st January 1870.

Lieutenant-General Thomas Mathew Taylor, Bengal Cavalry, to be General. Dated 8th February 1870.

To be Lieutenant-Generals.

Major-General Walter Nugent Thomas Smee, Bombay Infantry. Dated 2nd January 1870.

Major-General Thomas Chase Farr, Bombay Infantry. Dated 8th February 1870.

To be Major-Generals.

Colonel John Luther Vaughan, C B., Bengal Staff Corps. Dated 15th January 1870.

Colonel Samuel James Browne, C.B., V.C., Bengal Staff Corps. Dated 8th February 1870.

The under-mentioned Officers will ranks as follows :—

Major-General James Charles Innes, Bengal Infantry. Dated 2nd January 1870.

Major-General Henry Daly, C.B., Bombay Infantry. Dated 4th January 1870.

Major-General Henry Milne, Bengal Infantry. Dated 11th January 1870.

The Christian names of Major-General Manson, Bombay Infantry, are Alexander Robert, and not as stated in *Gazette* of 18th ultimo.

The under-mentioned Officers, who have retired upon full pay, to have a step of honorary rank as follows :—

To be Colonels.

Lieutenant-Colonel Robert Chardin Wroughton, Bengal Infantry. Dated 16th March 1870.

Lieutenant-Colonel Malcolm Scrimshire Green, C.B., Bombay Staff Corps. Dated 16th March 1870.

Lieutenant-Colonel John Ward, Bengal Infantry. Dated 16th March 1870.

To be Major.

Captain the Hon'ble Charles James Donald Arbuthnot, Bengal Cavalry. Dated 16th March 1870.

INDIA OFFICE, *the 14th March* 1870.

Her Majesty has been pleased to approve of the following admissions to the Staff Corps made by the Governments in India :—

BENGAL STAFF CORPS.

To be Lieutenants.

Lieutenant Edward Harris Steel, Royal (Bengal) Artillery. Dated 8th June 1860.

Lieutenant William Verner Ellis, 36th Foot. Dated 9th December 1864.

Ensign Alfred Gaselee, 93rd Regiment. Dated 11th October 1866.

Lieutenant George Frederick Churchill, 106th Regiment. Dated 7th May 1867.

Ensign James Graves Kelly, 94th Regiment. Dated 30th August 1867.

Lieutenant Edward Law Durand, 96th Regiment. Dated 4th October 1867.

Lieutenant Everard Strangways Neave, 21st Hussars. Dated 4th March 1868.
Ensign John Douglas Hallett, 101st Regiment. Dated 28th July 1868.
Ensign John William O'Callaghan, 11th Regiment. Dated 7th September 1868.
Ensign Arthur Edward Ward, 23rd Regiment. Dated 8th September 1868.
Cornet Henry Stanley Williamson, 5th Lancers. Dated 21st September 1868.
Ensign Robert Tomkyns Hawkes, 7th Regiment. Dated 24th September 1868.

No. 449 *of* 1870.—With reference to G. G. O. No. 5 of 1870, and to the Notification issued by the Government of Bengal, dated 7th April 1870, the services of Assistant Surgeon W. Jackson being no longer required by the Government of Bengal, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 450 *of* 1870.—Captain W. G. Smith, of the General List, Infantry, Sub-Assistant Commissary General, 1st Class, is allowed leave of absence for one month, from the 15th April 1870, to visit Bombay preparatory to applying for furlough to Europe on medical certificate under the Regulations of 1868.

No. 451 *of* 1870.—Her Majesty has been pleased to appoint the under-mentioned gentleman to be an Assistant Surgeon in Her Majesty's Indian Military Forces at the Presidency of Bengal: he is accordingly admitted into the service:—

Medical Department.

Assistant Surgeon William Henry Gregg, M.B.,—date of arrival at Fort William, 13th April 1870.

No. 452 *of* 1870.—That portion of G. G. O. No. 105, dated 26th January 1869, permitting Private J. Beecroft to reside and draw his pay in India as an out-pensioner of Chelsea Hospital, is cancelled, he being about to proceed to Australia.

No. 453 *of* 1870.—The under-mentioned Officer and Warrant Officers have reported their departure for Europe on the dates specified:—

Major-General F. Turner, C.B., of the Royal Artillery, G. G. O. No. 181 of 1870; and Conductor W. Nash, of the Ordnance Commissariat Department, G. G. O. No. 256 of 1870,—per *Hindostan*, 12th April 1870.

Conductor D. Desmond, Barrack Master, Jubbulpore and Nagode, G. G. O. No. 308 of 1870,—per *Jumna*, 15th April 1870.

No. 454 *of* 1870.—The under-mentioned Officer of the Bengal Staff Corps, having completed 26 years' service, is promoted to the rank of Lieutenant-Colonel, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Major Herbert Lowe Campbell,—21st April 1870.

No. 455 *of* 1870.—The under-mentioned Officer of the Bengal Staff Corps, having completed 12 years' service, is promoted to the rank of Captain, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Lieutenant Pierre Louis Napoleon Cavagnari,—9th April 1870.

A. B. JOHNSON, *Lieut.-Colonel,*
Offg. Deputy Secy. to the Govt. of India.

NOTIFICATION.

MILITARY DEPARTMENT.

Calcutta, the 14th April 1870.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the undermentioned Commissioned Officers, Warrant Officers, and Non-Commissioned Officers on the dates specified, were received in the Military Department during the month of March 1870:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Royal Artillery	Major A. Fraser	17th Feby. 1870.	Malta.		
2nd Battalion, 19th Foot.	Lieut.-Col. G. B. Jennings ...	6th March 1870.	Fort William	Intestate	Widow, Mrs. L. A. Jennings. Administrator General administering.
1st Battalion, 14th Foot.	Captain H. Metcalfe ...	9th do.	Allahabad ...	Do.	Next-of-kin, father, Revd. H. B. Metcalfe; Drury Lane, Lincoln.
Medical Department.	Surgeon-Major W. Peskett ...	11th do.	Fort William.		
Bengal Infantry	Major-General G. Burney ...	25th do.	Deyrah ..	Testate.	
Her Majesty's 96th Foot.	Quarter-Master G. Garland ...	25th do.	Dum-Dum...	...	Widow administering.
Subordinate Medical Department.	Senior Apothecary J. Gibson ...	17th do.	Agra ...	Testate	Mrs. Isabella McCluskie and Mrs. Josephine J. Mountford administering.
Ditto ...	Assistant Apothecary D. Dunn	22nd do.	Cawnpore.		
Commissariat Department.	Sergeant J. Wilson ...	12th Decr. 1869.	Meean Meer	Testate	Widow, Mrs. C. A. Wilson, Sealkote.

Calcutta, the 14th April 1870.

Notice is hereby given that the amounts on account of the estates of deceased European Commissioned, Non-Commissioned Officers, and an Hospital Apprentice, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice :—

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's British Military Service during the month of March 1870.

Date of Deposit.	On whose account.	Rank.	Corps.	General number.	Date of decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of estates.	Amount of Donation Batta due to estates.	Total unclaimed amount deposited.	How disposed of.				Rate of Exchange.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England		
												In Co.'s Rupees.	Equivalent in Sterling	
	Commissioned Officers.						Rs. A. P.		Rs. A. P.					
1st Mar. 1870	(a) Sydney Augustus Bazalgette.	2nd Captain and Adjutant.	16th Brigade, Royal Artillery.	...	24th Sept. 1869	Testate. Will in England	781 6 0	.....	781 6 0					
18th "	(b) William Henry Yates ...	Surgeon ..	41st Foot ...	...	1st Nov. 1869	Intestate	70 0 0	.....	70 0 0					
29th "	(c) Henry Nugent Moore ...	Ensign ...	H. M's 77th Foot.	...	20th Jan. 1870	Ditto ...	1,549 15 4	.....	1,549 15 4					
						TOTAL ...	2,401 5 4	.....	2,401 5 4					

(a) Next-of-kin, widow, Mrs. Lucy Bazalgette ; Calton House, Norwich. Administrator General administering.

(b) Widow, Mrs. Marie Rosa Yates. Administrator General administering.

(c) Father, Revd. Henry Moore, the Vicarage, Julianstown, County Meath, Ireland. Administrator General administering.

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned, Non-Commissioned, and Warrant Officers of Her Majesty's Indian Military Service during the month of March 1870.

Date of Deposit.	On whose account.	Rank.	Corps.	General number.	Date of Decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of estates.	Amount of Donation Batta due to estates.	Total unclaimed amount deposited.	How disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling.	Rate of Exchange.
	Commissioned and Warrant Officers.						Rs. A. P.		Rs. A. P.					
8th Mar. 1870	(a) Robert Bremner Thomson, M.D.	Asst. Surgeon.	Bengal Medical Estabt.	...	13th Aug. 1869	Intestate	1,743 5 2	.....	1,743 5 2					
10th "	(b) William Claye Watson...	Lieut.-Col..	Bengal Staff Corps.	...	30th Nov. 1869	.....	1,986 5 1	.....	1,986 5 1					
12th "	(b) Ditto ditto ...	Ditto ...	Ditto ..	...	Ditto .	.....	47 0 0	.....	47 0 0					
22nd "	(c) James Robertson MacIver.	Asst. Surgeon.	Bengal Medical Estabt.	...	11th Dec. 1869	Intestate	1,800 0 0	.....	1,800 0 0					
22nd "	(d) Frederick Arthur Currie Knyvett.	Captain ...	Staff Corps ...	...	15th July 1869	Ditto ...	853 15 0	.....	853 15 0					
2nd "	(e) Henry James Morehead	Hospital Apprentice	Sub-Medical Department.	...	23rd Sept. 1869	Ditto ...	67 9 6	.....	67 9 6					
	Non-Commissioned Officer.													
22nd "	(f) James Wilson ..	Serjeant ...	Commissariat Department.	...	12th Dec. 1869	Testate...	34 8 6	.....	34 8 6					
						TOTAL ...	6,532 11 3	.....	6,532 11 3					

(a) Father, —— Thomson, Esq.; 106, High Street, Nairn, N. B

(b) Next-of-kin, widow, Isabella Henrietta Watson; 18, Boyd Street, Calcutta; son, born 24th February 1870. Admministrator General administering.

(c) Next-of-kin, E. MacIver, Esq.; Scowrie House, Sutherlandshire, Scotland.

(d) Widow, Mrs. Henrietta Gretton Knyvett; children, Henrietta Sophia Helen, Frederick Lloyd Walter Leycester Pope. Administrator General administering.

(e) Next-of-kin, father, Mr. N. W. Morehead; 1, Margaret Street, Beverley Road, Hull. Administrator General administering.

(f) Widow, Mrs. Catherine Adelaide Wilson, sole legatee.

H. K. BURNE, *Col.*,
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 23, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

GAZETTE OF INDIA.

NOTIFICATION.

Calcutta, the 8th April 1870.

The Viceroy and Members of the Government of India having left the Presidency for Simla, it is hereby notified that, on and after the 16th April, and until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the *Gazette* should be addressed to the Superintendent, *Gazette of India*, Simla.

Remittances should be sent to the Calcutta Office, No. 8, Hastings Street.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATIONS.

Dehra Dhoon, the 13th April 1870.

No. 16 *of* 1870.—Mr. J. McGill, Assistant Surveyor, 1st Grade, is granted one month's privilege leave from the 1st May, or such date as he may be able to avail himself thereof.

No. 17 *of* 1870.—Mr. M. C. Hickie is granted six months' privilege leave of absence on medical certificate, with effect from the 1st instant.

J. T. WALKER, *Colonel, R.E.,*
Superintendent, G. T. Survey of India.

MONEY ORDER OFFICE.

NOTIFICATIONS.

Calcutta, the 11th April 1870.

A Money Order Office will be opened on the 1st proximo at Gwalior, including the Military Station of Morar, and Moonshee Fukhooddeen, Head Clerk of the Political Agent's Office, is appointed Money Order Agent thereof.

The 13th April 1870.

A new Money Order Office has been recently opened at "Egutpoora," in the Bombay Presidency.

E. F. HARRISON,
Comptroller General of Accounts.

POST OFFICE.

NOTICE.

Calcutta, the 9th March 1870.

THE following alteration in the rules for the custody, distribution, and sale of Postage Stamps sanctioned by Government, is published for general information, and will have effect from 1st May 1870 :—

Existing Rules.

6th.—Every Treasury throughout India, including those attached to Political Customs and Salt Agencies, shall be a local depôt for the sale of Postage Stamps of the value of not less than five Rupees of Labels at one time: Provided that the quantity sold shall not include less than One Rupee's worth of any particular value of Stamps. At any station at which there is a Collector of Land Revenue, neither a Salt Agent nor Collector of Customs shall be entrusted with the custody and sale of Postage Stamps.

7th.—A supply equal to the probable consumption for two months of the District attached to each local depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding three months, the Collector or other Officer in charge of the depôt shall indent* on the central depôt of his Presidency for a number equal to the consumption of the last three months for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of Stamps of any value should run short before the receipt of a fresh supply from the central depôt, the Officer in charge of the Treasury will indent on neighbouring Districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion and on the responsibility of the officer indented on with reference to the wants of his own District. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of the Post Office, for the orders of Government, every occasion on which it may appear from the Monthly Statement or otherwise that the store of Stamps of any particular value in any District has fallen below the authorized amount.

* Form 2.

9th.—No account current of Postage Stamps shall be kept at any subordinate depôt. Stamps will be issued on credit from a Presidency Stamp Office to Officers in charge of Treasuries; but those officers, when selling the Stamps to Post Masters and other vendors for distribution to the public, will invariably require cash on delivery. All officers of Government, whether employed in the Post Office or otherwise, who are required to vend Postage Labels, may be allowed discount at the rate of one anna in the Rupee: Provided that the Labels supplied to any such officer at one time be of the value of not less than five Rupees. All other persons, including officers of Government, who are not required to sell Stamps, will only be allowed discount at the present rate of half an anna in the Rupee.

As now modified.

6th.—Every Treasury throughout India, including those attached to Political Customs and Salt Agencies, shall be a local depôt for the sale of Postage Stamps: Provided that the *value of the Stamps sold at one time to any purchaser shall not be less than Rupees five, and shall not include any fraction of a Rupee.* At any station at which there is a Collector of Land Revenue, neither a Salt Agent nor Collector of Customs shall be entrusted with the custody and sale of Postage Stamps.

7th.—A supply equal to the probable consumption for *five* months of the District attached to each local depôt shall be kept in each, and as soon as the number in store has fallen below the number expended during the preceding *six* months, the Collector or other Officer in charge of the depôt shall indent* on the central depôt of his Presidency for a number equal to the consumption of the last three months for which accounts have been rendered to the central depôt of the Presidency. If by any accident the stock of Stamps of any value should run short before the receipt of a fresh supply from the central depôt, the Officer in charge of the Treasury will indent on neighbouring Districts for a quantity sufficient to meet the demand, which may be supplied or not according to the discretion and on the responsibility of the officer indented on with reference to the wants of his own District. It will be the duty of the Superintendent of Stamps of the Presidency to report to the Director General of the Post Office, for the orders of Government, every occasion on which it may appear from the Monthly Statement or otherwise that the store of Stamps of any particular value in any District has fallen below the authorized amount.

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C. K. DOVE,

Offg. Director Genl. of the Post Office of India.

Calcutta, the 11th April 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 9th April 1870.

AUSTIN, CAPTAIN H.
Agent, . Rohilcund Bullock Train.

BINGHAM, MRS. E.
Barclay, R.
Brind, F.
Bowen, H.
Bartlett, Miss P.
Brager, Mrs. C.
Burjorjee Lunjee.
Buxton, Mrs.
Bruner, W. T.
Butcher, Captain.

COOPER, T. T.
Conry, J.
Christian, A.
Chottey Lall.

D'CRUZ, G. W.
Dyer, Revd. F. T. S.
D'Cruz, Miss E.
Dow, E. A.
Douglas, Colonel.
D'SOUZA, C.
Daly, W.

EWART, MR. L.

FAWCETT, MRS.
Flory, J. A.
Fuller, C.
Fool, Mr. C. M.
Fernandes, S. L.
Ferrante, T.
Forrester, W.
Farquharson, Mr. D. E.
Frezzle, R. N.

GREY, CAPTAIN.
Gallapin, L.
Gomes, Mrs.
Gardner, J.
Gobind Chunder Ghose.
Gorman, R.
Gonsalves, J.

HILL, H. H.
Henderson, Mrs. M.
Hewart, J.
Heather, D. C. W.
Hurrakissen Sircar.
Hills, Mrs. P. P.
Harkel, Lieut.-Col. J.

ISSEN CHUNDER MULLICK.

JAMES, MRS.
Johnstone, J. H.
Jordon, Dr. J. C.
Johore Steam Saw Mills & Co.
Judge, Captain S. A. T.
Jamerson, C. D.
Johnson, W.

KANARAM MOOKERJEE & Co.
Kingsley, F. H.
Khalee Baira.

LEADBEATER, C. P.
Lyons, E.
Liett, Dr. H.
Luxeer, C.
Leslie, Mrs. B.
Landon, Monsr.
Lercus, Mrs. K.

MACDOUGALL.
Martin, H.
Mullah Shash Mirza.
Morris, Private J.
Mick, G.
May.
Mitchel, F.
Marshall, J. P.
M'Carthy Fox & Co.
Man, Colonel H.
Moohonudor Mulloonoy.

PRANNATH BOSE.
Preonauth Bose.
Pereira, J.
Punchanun Ghose.
Pearee Mohun Banerjee.
Periera, H.
Presgrove, G.

QUINN, W.

RICHARDSON, J. W.
Reid, Private R.
Ravenscroft, F.
Row, Brothers & Co.
Rutherford, J. M.
Raffel.
Roberts, T.
Rajnarain Bose.
Ram Lall Mullick.

SMITH & Co.
Sutherland, D.
Shaw, Mrs.
Stark, J.
Sharpe.
Surut Chunder Ghose.
Shaw, H. T.

TROTTER, J. T.
Thomas, Mrs.
Tobin.

VICTOR, P.

WILLIAMS, H.
Worgan, Colonel J.

W. H. McGOWAN,
Post Master of Calcutta.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	Silver tendered, estimated value, Rupees.	Certificates issued for Rupees.	BALANCE OF BULLION		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
April 4th, 1870	11,430	90,036	2,42,214	1,45,345	77,80,717
„ 5th „	1,71,743	...	4,13,957	1,45,794	77,80,717
„ 6th „	1,93,200	1,441	4,80,126	1,47,554	77,80,717
„ 7th „	67,200	...	5,76,491	1,48,037	77,80,717
„ 8th „	97,233	...	6,74,968	1,48,834	77,80,717
„ 9th „	48,000	1,09,272	5,16,957	2,62,339	77,80,717

CALCUTTA MINT,
The 11th April 1870.

H. HYDE, *Lieut.-Col.,*
Mint Master.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 11th April 1870.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital paid-up		2,20,00,000	0	0
Reserve Fund		15,73,226	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	90,56,640 13 6	2,17,99,237	10	0
Ditto ditto at Branches ...	1,27,42,596 12 6			
Other deposits at Head Office and Branches		2,63,08,384	8	1
Bank Post Bills, &c.		18,35,883	11	11
Sundries		12,60,845	4	4
Total ...		7,47,77,578	0	9

ASSETS.		Rs.	A.	P.
Government Securities		89,98,892	8	0
Loans on Government Securities at Head Office and Branches ...		54,11,317	9	8
Accounts of Credit on ditto ditto ditto ...		27,87,781	13	9
Mercantile Bills discounted at ditto ditto ..		2,31,09,925	1	4
Dead Stock		11,17,439	3	0
Stamps		14,241	5	0
Balances with other Banks		10,32,287	8	6
Sundries		93,888	4	6
		4,25,65,773	5	9
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,08,34,583 9 4	3,22,11,804	11	0
Cash and Currency Notes at Branches ...	2,13,77,221 1 8			
Total ...		7,47,77,578	0	9

By Order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, APRIL 23, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Notice.

Calcutta, the 11th April 1870.

THE Partnership heretofore existing between the undersigned, Andrew Yule and William Forrester, under the Firm of Andrew Yule and Co., having expired by efflaxion of time, the said William Forrester has retired from the said Firm.

A. YULE.

W. FORRESTER.

MR. ERNEST PILGRAM is authorised to sign our Firm per procuration from this date—Calcutta, 15th April 1870.

RENTIERS & CO.

In the matter of the Companies Acts 1862 and 1867. | **And in the matter of the Medical Invalid and General Life Assurance Society.**

THE creditors of the above-named Company residing in the East Indies or elsewhere out of the United Kingdom are required, on or before the 15th day of July 1870, to send their names and addresses, and the particulars of their debts or claims, and the names and addresses of their Solicitors, if any, to Mr. John Young, of No. 16, Tokenhouse Yard, in the City of London, the Official Liquidator of the said Company, and if so required by notice in writing from the said Official Liquidator, are by their Solicitors to come in and prove their said debts or claims at the Chambers of the Vice-Chancellor, Sir William Melbourne James, at No. 11, New Square, Lincoln's Inn, London, at such time as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Friday, the 22nd day of July 1870, at 12 o'clock at noon, at the said Chambers, is appointed for hearing and adjudicating upon the debts and claims.

Dated this 18th day of March 1870.

JOSHUA BIRD ALLEN,
Chief Clerk.

JOHN KENDALL,
Union Bank Chambers, Lincoln's Inn, London,
Solicitor for the Official Liquidator.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004*A, dated Simla, the* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Half of Currency Note No. A68—27013 for Rs. 10.

SHEIK ALLYBUX.

Right half of Currency Note No. A34—73692 for Rs. 20, of the Allahabad Circle.

J. H. CONDON.

Currency Note No. A50—92339 for Rs. 10.

BRINDABONE SHINGHEE.

Halves of the following Currency Notes :—

No. A49—89808 for Rs. 10.
,, A49—89804 ,, 10.
,, A62—25901 ,, 10.

RUGHOO NATH BOSE.

The following Currency Notes :—

No. A64—46895 for Rs. 100.
,, A64—46896 ,, 100.
,, A56—96890 ,, 50.

T. D. BEIGHTON.

Right half of Currency Note No. A34—86656 for Rs. 20.

GOLAM HOSSEIN.

The following Currency Notes of the Allahabad Circle :—

No. 89592 for Rs. 100.
,, 56822 ,, 100.
,, 14891 ,, 100.

BEHARI LAL.

Half of Currency Note No. A35—64899 for Rs. 50, of the Allahabad Circle.

S. NATION.

In transit between Roorkee and Allahabad, halves of the following Currency Notes of the Allahabad Circle :—

No. A44—65582 for Rs. 20.
,, A18—22553 ,, 10.
,, A31—57922 ,, 10.

G. R. MOORE.

Currency Note No. A44—77901 for Rs. 20, of the Allahabad Circle.

G. LENTHALL.

Currency Note No. A16—16070 for Rs. 20, of the Allahabad Circle.

RAMDHUN BOSE.

Right half of Currency Note No. 18261 for Rs. 20, of the Allahabad Circle.

UMBER.

Wrongly Joined.

Received in the course of business the following Currency Notes, of which the two halves bear different numbers :—

1st half No. A73—44862 } for Rs. 20.
2nd „ A73—44865 }

LUCKHUN CHUNDER MITTER.

The following Currency Notes of the Allahabad Circle :—

No. A33—90887 } for Rs. 20.
„ A33—96404 }

R. R. DEANS.

Mutilated.

Currency Note No. A18—24207 of the Allahabad Circle.

KOONJO LALL COONDOO.

PROMISSORY NOTES.

Lost.

A Bank of Bengal Receipt for Government Promissory Note, P. W., No. 001169 of 1854-55 for Rs. 500.

RAJCOOMAR ROY.

Stolen.

A Promissory Note No. 6379—14908 of 1854-55, whilst in transit by Post between Jeypore and Bhurtpore on the 4th January 1869.

Executive Engineer, Ajmere Road Division.

Destroyed by Plunderers.

The under-mentioned Government Promissory Notes destroyed by plunderers in transit to Jodhpore on way near Jebazpore :—

No. 645 of 5 per cent. P. W. Loan of 1854-55, dated 12th March 1855, in favor of Ramdun and Mohunlall, for Rs. 2,000.

No. 3359 of 5 per cent. P. W. Loan of 1854-55, dated 12th March 1855, in favor of Ramdun and Mohunlall, for Rs. 10,000.

MOHUN LALL,
Son of late Ramdun Dhobaie.

AJMERE;
The 31st March 1870.

No. 16 of 1870.

SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, APRIL 23, 1870.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

HOME DEPARTMENT.

SEARCH FOR COAL IN THE CHANDA DISTRICT OF THE CENTRAL PROVINCES.

From T. OLDHAM, Esq., LL.D., Superintendent, Geological Survey of India, to the Secretary to the Government of India, Home Department,—No. 661, dated Calcutta, the 28th March 1870.

I HAVE the honor to submit, for the information of His Excellency the Governor General in Council, the additional information obtained during the past week or ten days relative to the search for coal in the Chanda District.

2. Carrying out the systematic exploration to the North, a bore-hole was put down near the village of Majri. As already stated (my letter No. 649, dated 19th instant), I had no confident expectation of finding coal there, but there was a chance which it was desirable to test. This chance has not proved favorable. The boring has struck the rocks below the coal at about 100 feet from the surface, and has consequently been stopped. Another bore-hole has been commenced further to the South-West, where it is possible the remarkable overlapping of the successive series of rocks may be avoided. The result shall be communicated as soon as known.

3. A boring has also been put down near the village of Koonara, which has been carried through a good thickness of carbonaceous shale (26 feet) but no coal, and it is probable from the last report that this too has reached the rocks below the coal. To test this fully, a few days more will be required.

4. The boring to the North of Jonara is progressing, but is tedious owing to the necessity for piping the hole from the presence of soft clays which press into the boring and clog the hole.

5. The most important facts ascertained, however, have been arrived at by Mr. Hughes in the course of the detailed geological examination. It appears that a very large portion of the surface of the country to the North is covered with trap-rocks of varying thickness. This trap area, which has its highest elevation in the hill near Dongurgaon, stretches over the whole country lying West of that village to the River Wurdah. The village of Nundoree Kulan is just on the Southern edge of this trappean area. Wurrora town is well on it, also the village of Kulungoham (Kurngaon), Talanah (Tarana), Ashtee, Mardha, and Wanoja, also North of Wurrora, the village of Mohballa, Chinoora, Niensurra, and Ainsa (Yainsa).

6. Saimbal (Saimbar), also four miles to the South of Wurrora, is probably on it, but no sections are there visible, that is, the trap-rocks cover an area of more than 30 square miles.

7. The important bearing which the existence of this great spread of trap has on the capabilities of the Chanda District as a coal-yielding area, will be evident. It cannot of course be asserted that the coal-bearing rocks do not extend under this newer series; but the question as to where they may so exist, or whether at all, is one of such utter uncertainty, and the probable depth below the surface at which, if they do exist at all, they would be found, is also so beyond calculation, that I think the entire of this area covered by trap-rocks may safely be rejected or left out of any estimate, if attempting to sum up the amount of coal now available in the District. Indeed, there is no reason why this area should not be set aside with quite as little hesitation as the more extended area covered by trap-rocks to the North. It may be added that in addition to the impossibility of saying how deep or how shallow the coal-bearing rocks may be under these trap flows (assuming for the moment that they exist), there is the now established fact that the successive groups of beds all largely overlap each other. The Talchirs, below all the coal, are widely overlapped by the Barákar beds, in which the coal occurs, and these again by the lower group of the so-called Kampti beds, which are again overlapped to a grant extent by the upper group or Panchets. And the only reliable indications of coal in the District are those beds of the Kampti, or the peculiar nodular sandstones and beds of the Barákar group. *Neither of these are seen in the area indicated as occupied by the trappean rocks,* so that I believe it would be impossible to give any reliable opinion as to the depth at which coal might be found, or whether it would be found at all. So very uncertain, therefore, would be the result, that I am satisfied this area ought to be left entirely out of calculation at the present. When the District has been more fully opened out or worked, it may be tested; at present it would be simply waste of time and money where coal is known to be more accessible at many other points.

8. I have therefore to state that I believe a sufficiently full and satisfactory answer can now be given to the important question of the most Northerly point at which coal may be justly looked for. Mr. Hughes has carefully gone over the ground in continuation of the examinations which we were carrying out together at the commencement of the month; and the result is that coal *may* exist on the left bank of the Wurdah River for a distance of about four miles to the North of the village of Koonara, and within an area extending for a breadth of about two miles, parallel to the Wurdah. There is at the same time good reason to suppose that much of the coal has been here, as elsewhere, washed away; for instance, Rargao (Bailgaon) village stands on land which was undoubtedly a former bed of the river, and Patalla is probably in the same category; all which facts combine to diminish the probable area under which coal will ever be found on the Chanda side of the Wurdah, and of course to diminish also the probable amount of coal there available. The small area alluded to above as the only part likely to yield coal is now being rapidly proved, and I shall have the honor of submitting the results as soon as known.

EXTRA SUPPLEMENT TO

The Gazette of India.

CALCUTTA, THURSDAY, APRIL 28, 1870.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Tuesday, the 5th April 1870.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. C. S. I., *presiding.*
Major General the Hon'ble Sir H. M. Durand, C. B., K. C. S. I.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble Gordon S. Forbes.
The Hon'ble D. Cowie.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble Francis Steuart Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.

PAPER CURRENCY BILL.

The Hon'ble SIR RICHARD TEMPLE presented the Report of the Select Committee on the Bill for the further amendment of Act No. XIX of 1861.

The Hon'ble SIR RICHARD TEMPLE having applied to His Excellency the President to suspend the Rules for the Conduct of Business,

The President declared the Rules suspended.

The Hon'ble SIR RICHARD TEMPLE then moved that the Report be taken into consideration. He said that the Select Committee had made no alterations in the Bill and recommended that it should be passed. The Council would recollect that the object of the Bill was two-fold. The first object was to give power to the Government to appoint persons other than the Mint Master to be Head Commissioner of Currency; and the second object was to increase, from four millions to six millions, the amount to be fixed as the legislative limit of circulation. As he had recently on two occasions explained fully the scope and objects and propriety of the Bill, and as the Select Committee had made no alteration, he had no further remarks to make.

The Motion was put and agreed to.

The Hon'ble SIR RICHARD TEMPLE also moved that the Bill be passed.

The Motion was put and agreed to.

INCOME TAX BILL.

The Hon'ble SIR RICHARD TEMPLE presented the Report of the Select Committee on the Bill for imposing duties on Income and Profits. He said that the Report ran as follows:—

'We have imposed the penalty for false statements in declarations or lists made or delivered under section 18 or 19, by reference to section 177 of the Penal Code.

'We have provided that the instalments in which the tax is payable may be quarterly instead of half-yearly, and we have omitted as useless section 38.

'We have made some verbal alterations, and recommend that the Bill thus altered be passed.'

He had so very recently given the fullest explanation in his power of the reasons for the Bill, and having also stated the scope of its provisions, he would not trouble the Council with any further remarks on the subject.

The Hon'ble SIR RICHARD TEMPLE having applied to His Excellency the President to suspend the Rules for the Conduct of Business,

The President declared the Rules suspended.

The Hon'ble SIR RICHARD TEMPLE then moved that the Report be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. CHAPMAN.—"This is the first time I have experienced any difficulty in voting in this Council.

"I readily admit that members who, like myself, are unconnected with the Executive Government, are allowed the utmost liberty of opinion on all questions that come under consideration affecting the administration of the country, and that we are allowed every opportunity for arriving at an intelligent conclusion on such questions.

"On the present occasion I feel the embarrassment of ignorance.

"On the afternoon of Saturday last, we were summoned to hear the Hon'ble Sir Richard Temple read the lengthy discourse I now hold in my hand; and we are again summoned to-day to pass a law by which a limited but influential section of the community are to be subjected to an income-tax of $3\frac{1}{8}$th per cent., being $1\frac{1}{8}$th per cent. more than they now pay, and this at a time of profound peace and ordinary prosperity. Now, my Lord, this is not a light question, and I am conscious that I am no more qualified to sit in judgment on it than any other member of the public. No special

information of any kind has been laid before us, and I must say that there is nothing in the Hon'ble gentleman's statement calculated to assist us in arriving at a conclusion.

"As far as I can understand, the gist of the case is this. Last year, an over-sanguine estimate of the opium-revenue was made. This year, the Government have thought it advisable to go into the opposite extreme, and to estimate that the revenue for the year we have now entered on will be one million less than the actuals for last year. To make up this deficiency, this additional income-tax is to be imposed. Now, I submit that neither the Government nor any other mortal men can foretell what the opium-revenue will turn out. If there is a surplus, which I understand is not likely, then I have no doubt we shall be told of it with great self-complacency by the Hon'ble gentleman next year. But if this most precarious source of income fails altogether, or diminishes in a most unexpected manner, I want to know whether the income-tax is to be the only support on which we are to fall back.

"My Lord, it is some eight months since your Lordship's Government awoke to the fact that, for years previously, you had been exceeding your income. I do not think it said much for the efficiency of the Financial Department that this chronic deficit should have remained so long undiscovered. But the course adopted by the Government met with general approval. They boldly faced the situation, took the public into their confidence, and made a clean breast of everything. We well know how generously and loyally the confidence thus invited was responded to, and how readily the small section of the community on whom alone the increased income-tax fell accepted the burthen. As for the unfortunate masses, the price of whose salt was raised, they were, and probably still are, in happy ignorance of all that has taken place, or have, perhaps, by this time, consoled themselves with the reflection that it was 'their *qismat*' or fate.

"Such being the state of affairs, I think we were entitled to expect the Government would, on this occasion, prove that no effort had been spared to reduce the cost of administration, and to devise means by which the incidence of taxation might be more equitably distributed.

"The Hon'ble gentleman's statement is virtually silent on these two essential points. The reductions amount to half a million in Military, and over a million in Public Works, expenditure.

"Now, these reductions are of an obviously arbitrary and wholesale character, and could be effected by a stroke of the pen. What I think we had a right to expect was a clear statement showing the efforts that had been made to revise the expenditure on all the great branches of the administration. But there is a complete silence on this subject.

"I find, by the tabular statement, that the total expenditure budgeted for is over fifty-five millions. This vast sum is lumped together under thirty heads. I submit it is quite impossible, in the absence of detailed estimates, to arrive at any sort of conclusion as to how much of this expenditure is necessary, and how much is not. For my own part, I entertain the belief very strongly that considerable savings might be effected under almost every head, by thorough and independent revisions. I believe there is an unnecessary amount of highly paid agency employed in supervising our administration, and that, in our efforts at retrenchment, we should begin at the top and not at the bottom.

"I have formerly stated in the Council my opinion of the value of the control over the expenditure of subordinate Administrations exercised by the Government of India, and I now, on this important occasion, deliberately state that I believe this control to be of as unsatisfactory a character as it well can be. It consists in the Finance office at Calcutta or Simla endeavouring to negative or to reduce every single application for expenditure, and that without any knowledge of what the real requirements of the several Administrations are. It is a system of minute distrustful interference, which engenders

a resentful spirit of opposition. In spite of all the efforts of the Department, charges of all kinds continue to increase, while the machinery of Government is impeded by the friction occasioned. I really believe this question of the relation in which the Supreme Government should stand towards their dependencies is the most important and most pressing State problem of the day, and yet my Hon'ble friend disposes of it in one short paragraph. He says (page 45)—

'Having now completed my exposition of the finances, I shall, before concluding, mention that the subject of the Financial relations between the Supreme Government and the several Local Governments is still under the consideration of the Government of India. I have of course formed and recorded my own opinion on the whole subject. But it is really not in my power to say anything regarding the matter on the present occasion, as I cannot tell what decision will be arrived at, or by what time, if formed, it could be carried out.'

"My Lord, I do not think these remarks will satisfy the expectations of those interested in a solution of this important question.

"So much for the expenditure. I now turn to the Receipts. And here, one cannot help being at once struck with the entire absence of fertility of resource that has been evinced. With the exception of some trifling alterations in the Tariff, of too comically small a character to refer to, there is literally nothing but this increase of income-tax.

"My Lord, I believe this tax to be utterly unsuited to the circumstances of this country. I believe the small results obtained from it are quite incommensurate with the hostility it creates on the part of the few who are called upon to pay it, but who, nevertheless, constitute the intelligent classes of the community.

"The one redeeming feature in the tax is, that it falls on the Native traders, who, while they benefit perhaps more than any others from the security of our Rule, would not, but for it, contribute at all towards the burthens of the State. Nevertheless, they generally succeed in evading their liability, and, in my opinion, they might be got at in a far more direct and effectual manner. As to the rest of the tax-paying classes, your own servants are almost the only ones who pay the uttermost farthing. I do not say they are entitled to any credit for doing so, because they have no means of escape. But it would surely be a simpler plan, if they are to be taxed at all, to subject them to a percentage-deduction all round. Whether this would be a politic measure it is not for me, as an interested person, to say. Another class who pay the full quota are the fund-holders. I think it is a mistake to tax this description of income. Practically, by doing so, you simply diminish the public credit, and will be obliged to borrow on proportionately less favourable terms. Then, as regards the mercantile and non-official European community, this class already contributes largely toward the Customs-revenue, and I cannot see the justice of specially subjecting our own countrymen to this impost. Lastly, with respect to the great landed proprietors and agricultural classes, I think the simplest plan would be directly to enhance their land-revenue.

"My view of the income-tax, on the whole, is this: It should, I think, be ordinarily maintained at a minimum of one per cent, if only with the object of keeping up the machinery requisite for its assessment and realization. It should be kept in reserve to meet the exigencies of a war or other unforeseen contingencies. I believe the loyalty of the people would induce them readily to pay, under such circumstances, what in ordinary times of peace and prosperity they consider to be an intolerable burthen.

"The conclusion I have arrived at is, that the Government have failed to satisfy us of the necessity for this extreme measure. Nor do I consider we can be satisfied that sufficient efforts towards retrenchment have been made.

"My Lord, I can truly say I have been much perplexed as to the course I should pursue on this occasion. After much anxious thought, I think that, constituted as the Government of this country is, I should not be justified in

voting against the Bill. In refraining from doing so, I beg to disclaim all responsibility for a measure the reasons for which I have had no opportunity of making myself acquainted with, and which, on the face of it, is opposed to my own judgment."

The Hon'ble Mr. Bullen Smith—" My Lord, I have to move that, in clause 6, line 1, of the Bill now under consideration, for the words 'six pies per rupee' there be substituted the words 'one per cent.' In doing so, I need scarcely say that I have no hope of success, presuming, as I must, that the policy which was enunciated to us on Saturday last comes before the Council, not as the personal views of the Hon'ble Member in charge of the finances, but as the views of your Excellency's Government collectively, and therefore, as such, likely to command a large numerical majority in this Council. It is therefore not with the hope of success that I propose this amendment, but with a view of formally availing myself of the opportunity which your Lordship decided this day's meeting of the Council would afford, for discussing the Budget which the Hon'ble Member in charge of the finances unfolded to us on Saturday last. I am sure the Council must feel indebted to the Hon'ble Member for the fulness and lucidity with which he placed before us the finances of the country, past and prospective; and the very recent date to which many of the returns are brought up shows no ordinary amount of care and diligence on the part of the Department over which the Hon'ble gentleman presides. Not less interesting, I am sure, must have been to the Council the able and weighty parting remarks of His Excellency the Commander-in-Chief, while the exposition of the views of Government in the matter of Public Works for the year now begun, with which your Excellency was good enough to favour us, will, I doubt not, be highly appreciated beyond these walls.

" I wish, my Lord, I could think that the mode by which the Hon'ble Member in charge of the finances proposes to provide for the service of the country during the current year would prove equally satisfactory, or, what is of more consequence, that the Budget should be found to have been framed on principles which, with reference to the circumstances of the country, would commend themselves as sound and equitable. I cannot hope that the Budget, as it now stands, will be considered to rest on any such good foundation; it will not, I fear, tend to promote confidence in the management of the finances, nor do I think that, in its present form, it merits the approval of this Council or the country at large. To several important items I feel myself constrained to take grave exception, and that new taxation which forms the subject of the Bill now before the Council, by which the Hon'ble Member has balanced revenue and expenditure and shown a small prospective surplus, is, in my humble opinion, a measure of almost unexampled severity, and one which, although lying ready to hand, the public had a right to expect would not have been thus freely availed of, except under circumstances of the gravest necessity, and when all other legitimate means of provision had been tried and found insufficient. Very soon after I took my seat in this Council, the Hon'ble Member brought up, exceptionally, the state of the finances, and then obtained leave to double the income-tax for the remainder of the current year. To that measure I gave a silent vote of acquiescence, believing that there was then a pressing necessity for the impost, to enable the Government to tide well over the next few months, while reductions and savings of various kinds were being planned and carried out. But I believed the extra impost would terminate with the financial year. I did not expect its renewal would be asked at our hands, much less that the Hon'ble Member could meet this Council, as he did on Saturday last, with the astounding demand that this most unpalatable, and, speaking relatively, this most unprofitable, tax should be raised to six pies in the rupee, or about $3\frac{1}{8}$th per cent.

" In common, my Lord, with almost all who have troubled themselves to think about the matter at all, I have always considered this income-tax unsuit-

able to this country, and the more I have heard of its working the stronger has this opinion become. From the nature and habits of the people with whom we have to deal, it is a tax which never has brought, and I believe never will bring, into the coffers of Government anything like the amount it ought to bring, if fairly paid by all those who are supposed to come within its scope. It is therefore a tax which falls with peculiar severity on comparatively few, and it is a tax which is attended with much oppression in the rural districts, not only towards people who ought to pay, but to many whom the Government do not expect to contribute towards it. It will be in the recollection of the Council that, when the doubling of this tax, to which I have already alluded, was brought forward, our Hon'ble Colleague, His Highness the Mahárájá of Jaypúr, described it as an odious tax, a description which I believe most aptly pourtrays the feelings of the people of this country towards it. This opinion of the Mahárájá was endorsed by an Hon'ble Member of your Excellency's Government, Sir Henry Durand, whose long experience in different parts of India ought not, in a matter of this kind, to be lightly esteemed. The Hon'ble Member, Sir Richard Temple, took sharp exception to the opinion expressed by the Mahárájá and Sir Henry Durand, and was at pains to prove that the tax could not be 'odious to the people,' as it is not paid by them, but touches, and is paid by, only a limited class, say one in one thousand.

"Now, accepting the Hon'ble Member's statement of the incidence of this tax as given in November last, I would ask him with what justice he now comes to this Council and asks that the whole burden of his deficit be thrown upon this comparatively small section of the community, for this is really what the measure amounts to. This may be a convenient way of making up a financial statement, but it appears to me far removed from sound and equitable Finance.

"To us, who sit round this table and to many others, this new taxation, however unpalatable, involves nothing of privation, no decrease of expenditure; it represents probably nothing more than a smaller balance at our credit at the end of the year; but when I look at the extensive range of incomes to which this measure applies, it is impossible not to feel that, in many cases, the operation of this Act will be sadly different. Many of the fixed incomes to which this taxation will apply are, especially in the case of Europeans, notoriously straitened and insufficient, owing to the rapidly increasing cost of residence in this country. On such, the policy of the Hon'ble gentleman will fall with terrible severity, and will involve, to their recipients, a measure of anxiety, self-denial and difficulty such as we here can but faintly appreciate. On a late occasion, your Excellency paid a high and well-deserved tribute to the officers who in various capacities carry out the work of administration over the length and breadth of this country The generous words then spoken by your Lordship have, I doubt not, sent a thrill of pleasure through many a breast; but I would ask the Council to consider what effect the measure to-day before us is likely to produce. I believe, my Lord, that, as these officers have been loyal and zealous and true in the past, so they will be loyal and zealous and true in the future, but the weight of ever-present, ever-pressing pecuniary anxiety is a burden which few men can long carry with impunity; it may not affect the character of the worker, but I believe it undoubtedly will sooner or later, and probably unknown to himself, materially affect the character of his work. And where, my Lord, I would ask, is this heavy direct taxation to stop? I, for one, distrust some of the figures on the revenue-side of the Hon'ble gentleman's budget, and have correspondingly little faith in the item of surplus or in the prospect of relief at the end of the current year. This income-tax was in my opinion rightly described by one of the Hon'ble gentleman's predecessors as a tax which, owing to its unsuitability to this country, ought either to be altogether laid on the shelf, or kept at a minimum, as a mighty engine of reserve, to be used only in the hour of direst need. But when we find our Finance Minister, in a year of profound peace and

amidst circumstances by no means abnormal, putting forth his hand and freely using this powerful weapon to rack-rent, so to speak, a comparatively small section of the population, and thus summarily end his difficulties, it appears to me that we may well be alarmed at the prospect which is in store, should the financial out-turn of the current year resemble that of many of its predecessors, and the fair vision of surplus which has been paraded before us prove altogether delusive.

"Passing on to that paragraph of the Budget which relates to Customs, I find some not very important changes, to which no exception can fairly be taken; but I also find retained the one important item which I think ought to have been eliminated, alike with reference to that sound, and in the end remunerative, policy which would abolish all export-duties, and to the peculiar circumstances of the particular trade. I allude to the export-duty on rice. When dealing with this subject some years ago, Mr. Massey, who was then in charge of the finances of India, gave a very distinct pledge that, if at any time this duty appeared to be operating prejudicially to the trade, Government would not be slow to grant relief, even in the middle of a financial year. It was lately my duty, in another capacity, to urge on the Hon'ble Member now in charge of the finances, that the time had arrived when he might fairly be called upon to redeem that pledge and let the export go free. I pointed out that the Burma rice-trade had of late been one attended with heavy loss, and urged that a duty which at the time amounted to about six per cent. on the Home selling-value, if not the cause, must at least be considered a material aggravation, of that loss. These views were amply borne out by the report of the Chief Commissioner of Burma and by other competent authorities. As regards Bengal rice, I pointed out that our total export had fallen-off by one-third; that our China trade was gone, and that our export to other markets, which formerly were entirely dependent on Bengal for their supplies, had decreased, in some cases, by more than one-half. I pointed out the extreme severity of the competition to which our rice was now exposed, owing to the rapidly rising production of Saigon and Bangkok, from both of which places the export has enormously increased; and having done this, I hardly know what better case for relief could have been made out, or what better proof could have been offered, that the possible injury to trade, of which Mr. Massey spoke, was now in actual operation. It is with corresponding regret, therefore, that I find all representations have been in vain, and that the Hon'ble gentleman is determined to retain these export-duties, because he thinks there are signs of amendment, and because he thinks the depression has been caused by causes other than the duties. I must say that I cannot share the Hon'ble Member's sanguine expectations, and that the grounds of his hope in a bumper-crop in Bengal, such as we may not see again for years, and a famine in a far distant market, which latest accounts report to be already satisfied, are not exactly the grounds on which a prudent Financier would care to build. I view, my Lord, the retention of this rice-duty with sincere regret, and in my humble opinion it is rather an unseemly spectacle to see the Government of a great commercial country thus holding on tenaciously to what is, after all, but a trifling percentage of its income, and insisting upon weighting, up to the last, what I fear must be considered a dying trade.

"Passing next to the all-important question of Opium, I feel bound to say that the paragraphs of the Budget relating to this subject appear to be almost the most satisfactory part of the whole, inasmuch as I find in them evidence that the Government of India appears to be fully and practically alive to the precarious nature of this branch of the revenue, a branch which has of late years materially decreased in value, and one which I very much fear will go on decreasing until, if it does not become altogether extinct, it will at least cease to occupy the chief place it has long held in the fiscal revenues of this country. I know that the estimate of 975 rupees, which the Hon'ble Member has this year put down for the Bengal drug has been arrived at with the utmost care, and I am not prepared to say that it will not be obtained, although, for my own part, I should

have liked to see it at least twenty-five rupees lower, or rupees 950 per chest. I find that, putting all charges at a minimum, indeed on a basis on which European firms would not care to work, the price in China will have to rule at an average of 470 rupees to return to Calcutta the Hon'ble gentleman's average of 975 rupees. Now, the latest average quotation from China, received last Saturday, is 513 rupees with a very weak market and every prospect of further decline. A maximum of forty dollars may appear a good and safe one, and I sincerely trust our calculations may not be disturbed; but when I consider that prices in China have, during last year, declined upwards of 120 dollars, that our prices here have, during the same period, fallen from an average of 1,349 rupees on 4th April last year, to 1,085 rupees yesterday, and that, notwithstanding these greatly reduced figures, the trade has proved eminently unprofitable and shows no signs of assuming a healthy condition, I confess I am not without apprehension for the future, and cannot look forward with such confidence as I could wish to the maintenance in China of such a figure as will recoup a purchaser here at the Government average of 975 rupees. It seems, my Lord, that, go down as we may in our cost on this side, the fall in China more than keeps pace; and, looking to this steady reduction, it appears impossible to resist the conviction that the India-grown drug has now to compete with China cultivation to an extent far beyond what is generally supposed. This opinion seems generally accepted in China, and I see it reported in a recent paper, that the Government of that country, or at least its high officials, are not maintaining in this matter the merely permissive attitude with which they are generally credited; that on the contrary the high Mandarins find in this Native cultivation a source of great personal gain, are fostering it to the utmost and declare their intention of frustrating, by increased export-duties, any reduction that may be brought about in the cost of the Bengal drug.

"I am well aware, my Lord, that it is not open to me, as a mere Additional Member of this Council, to make any specific proposal as to ways and means; but I feel how much easier it is to find fault than to amend, to pull down than to build up; and therefore, with your Lordship's permission, I would in a few sentences briefly sketch one legitimate way in which our Finance Member might, in my opinion, have found his way out of his difficulties. It appears to me, my Lord, that while some portion of these difficulties may be attributed to bad management in the past, a further portion to the decline in Opium, and other unforeseen causes, it will not be denied that our late free expenditure on Public Works has had much to do with the present deficit; in a laudable desire to pay as much as possible out of revenue, we have been exposing that revenue to a strain greater than it can bear. I do not know what amount has been spent on Public Works during the last three years, nor can I say how much of this expenditure has been ordinary and how much extraordinary. I believe, however, that several millions have been spent on the new system of barracks for European troops, and that, in accordance with instructions from the late Secretary of State, the whole of this has been debited to revenue. Dealing, as we are, with a revenue not equal to our pressing wants, this is a mode of adjustment which seems to me eminently unfair and unreasonable. If the Department over the practical details of which the Hon'ble Member on my left (Colonel Strachey) presides does its duty; if the Government of India gets full value for its money, these barracks should be good for many a year to come, and this being so, although they are not strictly speaking reproductive works, I have seen no sufficient reason assigned why their whole cost should fall upon the years of their construction. Looking to the terms upon which this Government can borrow, and to the by no means immoderate amount of its existing debt, I am clear that all works such as these should be paid for by terminable loans, specially contracted for the purpose, the interest of the whole being regularly written-off each year to revenue, together with such proportion of the capital as might be determined upon. True, the other mode of adjustment was ordered by the late Secretary of State, but the Hon'ble Member must have seen long ago that such an order was

more than his revenues could bear, and if he had advised your Lordship to represent this strongly to the present Secretary of State, with a request for permission to borrow, in the manner indicated, the sums already taken from revenue and all further requirements, then I think the Hon'ble gentleman would have done his duty fairly towards the tax-payers of this country, and would have brought before the Government and the public a very different Budget from that of Saturday last.

"In conclusion, I have only to apologise to your Lordship and the Council for taking up so much time. My excuse must be that this is the only opportunity I shall have of putting on record my strong objection to the new taxation which the measure now before the Council proposes to put upon a limited section of the population, and especially on the European community, on whom, as the Hon'ble the Financial Member of Council knows right well, this taxation will chiefly fall."

The Hon'ble MR. COWIE—"MY LORD, a tolerably long experience in this Council enables me to say that what is by courtesy called a discussion on the Budget is no discussion at all, inasmuch as no amount of argument will alter the foregone conclusions which have been arrived at. All that Hon'ble Members can do is to ventilate their individual opinions, and this I will briefly attempt to do. I must express my unqualified surprise at the poverty of invention which, in the face of an estimated deficit, can find no remedy but two or three turns of the screw of the income-tax. Surely, my Lord, there must be other and preferable roads of taxation open to the Finance Minister. Why is not a tax imposed on tobacco? In a country where every man, woman and child smokes, and where the Government has, for generations, been so successful in a monopoly of one drug, it could not be difficult to establish another. Then, there is a succession-tax which I have advocated before, in this place, and which I may call an income-tax on the dead, with the advantage that the dead will not wince under it, as the living are certain to do under the tax we are now considering. I am aware that an attempt at a succession-duty is made in the Court Fees Bill, which establishes a charge of two per cent. on all probates and administrations, but that will be chiefly confined to the Presidency towns and to estates of Europeans.

"Lastly, my Lord, at the risk of being charged with rushing in where a Finance Minister fears to tread, I will mention a much larger field for taxation. I have often wondered for how long the Government of this country is to be bound by a law passed seventy-seven years ago. We see great and various changes at home and in Europe, of laws which were once deemed perpetual, and I ask, why is Lord Cornwallis's settlement to be like the law of the Medes and Persians which cannot be changed? The landholders under that settlement have had the value of their property increased by British protection and the enormous expansion of British commerce, and I suggest that the time is come when they should contribute their fair proportion to the revenue of the country.

"As I have not given notice of any amendment, I cannot now propose one. Had I done so, it would have run in this strain—that the income-tax be fixed at two per cent., and that it be an instruction to the Finance Minister to lose no time in devising another mode of taxation to provide for the alleged deficit in 1870-71. As it is, my Lord, I shall support the Hon'ble Mr. Bullen Smith's amendment, and I cordially endorse what he has so ably said."

The Hon'ble MR. STEPHEN said that he had been called upon to give his opinion on the matter before the Council. He had very little indeed to say. He had heard with much concern the remarks that had fallen from Mr. Chapman. He could not but feel that there was a considerable amount of weight in them. He did not possess, and it was hardly to be expected that he should possess, that knowledge of Finance or the position of the Government, which would enable him to give an opinion much worth having, of the means by which

the exigencies of the Government should be provided for. But he did feel that, although, as a consequence of past operations to which he had had nothing to say—although, under the circumstances in which we stood—it might be necessary, and he had no doubt it was necessary, on the present occasion, to impose the tax which Sir Richard Temple had suggested, it was a most grievous necessity. He (MR. STEPHEN) felt sure there was no member of the Government who was not sensible of this, and who would not wish, as soon as any means could be devised of a more satisfactory kind, to do away with this tax.

The Department under his charge was one which had less connection with finances than any other; but if it should be in his power to contribute in any degree to lessen the cost of maintenance of the establishment for the administration of justice, he would feel the greatest satisfaction in doing so. He did not wish to enter further on the subject before the Council; but he did not like to give quite a silent vote. He thought that, if the non-official members knew the amount of labour—of real and earnest labour—expended on these figures, the amount of care which the Government had taken to scrutinize the various items of expenditure, and if they could also realize the extreme difficulty of adjusting the financial arrangements of four or five different Governments, and of the entire alteration of principle within the short space of some six or seven months—if they were fully aware of these difficulties, they would feel that great consideration was due to the way in which the Financial Department had done their duty. He did not say that the present Budget was one with which the public ought to rest satisfied. He had already said that Government ought not to rest satisfied. But in introducing a change of principle in the finances of a country like this, of which the finances were far more difficult to regulate than those of any other country, great indulgence was due to the Government when they showed, as they were showing, an honest endeavour, a sincere desire, to institute a state of things that would tend to more satisfactory results in future.

The Hon'ble MR. STRACHEY—"The Hon'ble Messrs. Chapman, Bullen Smith, and Cowie have told the Council—I may say have complained—that no sufficient reason has been given by Sir Richard Temple and the Government for the conclusions that have been arrived at, that this heavy and most unwelcome measure of taxation is really necessary; and they have given us to understand that they are not satisfied that this heavy deficiency which we have to make good could not have been made good by some other unobjectionable means. My Hon'ble Colleague will doubtless make his own reply to the observations that have fallen from those Hon'ble Members, but I should like to say something to show the grounds on which I consider that the propositions made by Sir Richard Temple, and which have been accepted by the Executive Government, ought also to be accepted by the Council and the public. To appreciate the validity of these grounds, I think it is first necessary to come to a definite understanding as to what the causes of this deficit, not only in the present year, but still more what the causes of these constant deficits of past years, have really been. In the first place, I will tell the Council what, in my opinion, have not been the causes. I think that this at any rate is quite clear, that the deficits in which we find ourselves have not arisen from any falling-off of any great branch of our national wealth. I think it essential that there should be no misunderstanding on the part of the Council or of the public on this point; for nothing could be more mischievous than an erroneous supposition that our deficits had in any way arisen from the decay of public resources. The figures before the public show that, in the last six years, our gross revenues have increased from £45,000,000, to nearly £53,000,000 in the year which has just expired. The receipts of the year 1869-70 were larger than the receipts of any previous year in the history of India, and this, except to a quite secondary degree, was not owing to the imposition of fresh taxation, but to the fact that every great branch of our revenue, excepting Opium (and I am not at all satisfied that even Opium is an exception) has gone on steadily improving.

I will take the five main sources of revenue for the five years preceding the year just terminated. I omit the year 1866-67, because it was a year of eleven months only, and no proper comparison with other years can be made. I find, taking these great sources of revenue (I omit assessed taxes, for this obvious reason, that there have been constant changes in the system under which they have been levied) Land, Excise, Customs, Salt and Stamps, that there has been a constant increase of revenue. Thus, the land-revenue, which in 1863-64 was £20,300,000, has risen, in 1869-70, to £21,500,000; in the coming year, 1870-71, it is estimated at £21,000,000; and although these figures at first sight seem to show that a falling-off in the land-revenue is anticipated, in reality there is nothing of the kind; for, as my Hon'ble Colleague, Sir Richard Temple, has explained, the land-revenue of the past year was swollen to the extent of several hundred thousand pounds by the adjustment of the proceeds of the sale of waste-land. If that had not taken place, the land-revenue of the coming year would have been greater than in any year preceding. Under the head of Excise, the revenue, which was £2,000,000 in 1863-64, has risen in the past year to £2,240,000, and we expect to get a little more this year. The customs-revenue, which gave us in 1863-64 £2,300,000, gave us in 1869-70 £2,400,000, although last year was a year of depressed trade, and, in a great part of India, of scarcity and famine. In these figures of the past year we ought also to take into consideration that, in the beginning of the year, reductions in the tariff value of many of the most important articles of trade were made to the extent of fifteen per cent. If that had not taken place, we should have obtained some £150,000 of additional revenue; and in that case, the customs-revenue of the past year would have been larger than that of any previous year, with the exception of 1868-69, a year of extraordinary prosperity; and even in that year the receipts would have been only about £100,000 more than last year. The revenue from Salt has increased from £5,000,000 six years ago, to £5,800,000 last year; and the revenue derived from Stamps has increased from £1,700,000 in 1863-64, to £2,400,000 last year. The total result under these great branches of revenue was, that our receipts had increased from £31,500,000, to £34,400,000 in five years; and they will, according to the prepared estimates, stand at about the same amount in the coming year. That is, our revenues have grown £3,000,000 in the course of the last five or six years.

"I said that Opium is a possible exception; yet it must not be forgotten that, in the year just closed we obtained close on £8,000,000. It is true that this was a small return compared with that of the three preceding years, when it varied between £8,900,000 and £8,400,000. But if we go further back than three years ago, £8,000,000, or even £7,000,000, would have been considered a magnificent revenue to be derived from Opium. If we add the receipts from Opium to those derived from the other great branches of revenue to which I have just been referring, the receipts of the year just closed are equal to or exceed the average of the five years preceding. Adding the receipts from Opium to the figures before quoted, the total receipts have increased from £38,350,000 six years ago, to £42,360,000 in the year just past. That is to say, notwithstanding the falling-off in Opium compared with the receipts of the previous three years, there has been a large increase of revenue. The receipts under these great heads have given us, in the year just closed, £4,000,000 more than they gave us five years ago. I repeat, therefore, that this deficit has not been caused by any falling-off in the resources of the country.

"What, then, have been its causes? How has it come to pass that, in this period of peace and prosperity, we find ourselves in this great difficulty, involving the necessity of these unwelcome measures of fresh taxation and of retrenchment? I gave my opinion on that point in the debate which took place in this Council in November last. I then said that the difficulties and uncertainties of Indian Finance were, in my opinion, the temporary accidents of

an imperfectly developed financial system. For years past, every year has regularly ended in a deficit, and the obvious reason has been that, although the growth of the revenues has been very great, the growth of expenditure has been still more rapid. Doubtless it is true that expenditure must go on increasing with the improvement of the administration. This is inevitable; but I think it clear that the increase has gone on at a far greater rate than was either right or necessary, and we may find proof that this has been the case, in the fact that, although only some six or seven months have elapsed since we became aware of the serious difficulties of our financial position, we have been able to reduce our estimated expenditure for 1870-71 by £1,500,000 below that of the past year, and by £2,200,000 below that of 1868-69. And the main reason of this great increase of expenditure was this, that we really did not know that we were expending more than we could afford. At the beginning of every past year, the Financial Department has laid before the Financial Member of Government an estimate of income and expenditure, which the actual experience of the year has proved to be totally untrustworthy; and the truth is that, for some years past, we have all, Government and the public alike, been living in a sort of fool's paradise, accepting these imaginary figures as facts, and congratulating one another on the excellent state of the exchequer. The result has been perfectly natural. Although we have had a constantly increasing revenue, we have fallen into serious financial difficulties, and have now to bear the burden of fresh taxation and the other evils which financial difficulties always bring. Anyone not acquainted with the facts might suppose, from the remarks of the Hon'ble Messrs. Chapman and Bullen Smith, that the Government had been doing nothing to put matters on a more satisfactory footing, and that we had been drifting on from bad to worse, without any effort to put things straight. Nothing could be more unjust than a supposition of that sort. It is now only six or seven months ago since the Government told the public, in the most unreserved manner, everything that we could tell regarding the real condition of our affairs. I am sure the Council will agree with me when I say that at any rate we did our best to conceal nothing. The figures now before the Council show that, if the measures then begun had not been taken, we should have ended the year just closed with a deficit of more than £2,000,000. But the result of the measures taken then, and the measures taken since my Hon'ble Colleague resumed charge of the finances in the beginning of November last, is this, that we hope to reduce expenditure in the coming year by £1,500,000 below that of the year just completed, and by £2,200,000 below that of the year previous; and, even if no addition were now to be made to the income-tax imposed in November last, we should, in the coming year, levy more than a million of additional taxation above that which was imposed a year ago. We have, therefore, in the course of the last few months, taken measures which will have the effect, in the coming year, of improving the balance between income and expenditure by more than £2,500,000.

"Under these circumstances, I must say that I think it most unjust to talk as if the Government had been doing nothing. It is unquestionable that the measures already taken have not been enough. If the income-tax had remained at two per cent.—and, in spite of the amendment proposed by the Hon'ble Mr. Bullen Smith, I do not suppose there is anybody in India who really expected that it would be possible to reduce it below that amount in the coming year—we should still have had a deficit of about £750,000 to make good. It will be doubtless said—indeed it has been said to-day—that, after the experience of the past, what confidence is it possible to place on these estimates of the future now laid before the Council? If the public had the opportunities which we have had, of knowing the labour which has been bestowed in the framing of these estimates and the system under which they have been framed, I believe that they would agree that the estimates of the present year are really as good estimates as it is possible for the Government to make. Thanks to the untiring industry and ability of Mr. Chapman,

the Financial Secretary to the Government, to which I have more than once borne public testimony, these estimates have been framed in a totally different manner from anything attempted before. The new arrangements under which they have been prepared were referred to by your Excellency in the discussion which took place in November last; and having been inaugurated under your Excellency's orders, when the Government was at Simla last year, I can say, from what I know of them personally, that I believe they deserve the confidence of the public.

"For my part, I am quite satisfied that an additional sum of about £750,000 must, by some means, be provided for the service of the coming year. The question is, how is this sum to be provided? It has been suggested that it should be obtained by a further reduction of expenditure. It has been said, why should we not diminish, by another £750,000, the grants for Public Works? I think that the Council and the public ought clearly to understand what has been done already in this direction. The actual charges of the Public Works Department, ordinary, for 1868-69 were £6,270,000; the Budget-grant for 1869-70 was £5,800,000. Owing to the reduction made last September, the actual expenditure in the past year was diminished to £5,000,000. In the coming year it is proposed to reduce this further to £3,998,000; that is, to some £1,800,000 below last year, and £2,270,000 below the actual charges of 1868-69. It must be remembered that the whole system of the Department of Public Works in this country has been constituted on the assumption that very large sums of money have every year to be expended, and it is impossible suddenly to make great and fundamental changes in the organization of a Department like this, without involving ourselves in enormous loss. The result even of the reductions already made, although doubtless considerable relief has been given by the transfer of establishments to extraordinary works provided for by loans, has been that the existing establishments are largely in excess of those really required for constructing the works in progress. Works are going on from one end of the country to the other, the stoppage of which is impossible without incurring excessive loss; there can be no question that great loss has been incurred already, and for confirmation of this statement we need not go further than Calcutta itself. It is impossible to go out of our houses without seeing huge half-finished buildings remaining untouched for want of funds. When large sums of money are thus locked up, the cost to which the country has been put is for the time completely thrown away. In some provinces, in the coming year, almost the whole of the grants will be devoted simply to the maintenance of existing works, and throughout India nearly the whole expenditure will be for the maintenance of existing works, or for the completion of works already commenced; for, although many of the works on which expenditure is being incurred are called new, in reality the actual new works are very few indeed. The proportion of the grants expended on works commenced for the first time will be something extremely small.

"I am quite convinced that to cut down Public Works expenditure still further would be nothing short of ruinous, and the question rather is, whether it has not been cut down too low already.

"The Hon'ble Mr. Chapman has stated that he believes there is hardly any branch in the public service in which further reductions might not be made. All I can say in reply is, that we have been doing our best to make reductions in every branch of the service, and considering that we commenced only six or seven months ago, we have been on the whole more successful than we had a right to expect. Every possible, every reasonable, reduction will go on; and in the estimate of the coming year, credit has been taken for all the reductions we are certain of making; a great many others may probably be made, but we have no right to enter in the estimates anything of which we are not reasonably certain. The conclusion seems to me inevitable that £750,000

is required, and that this sum cannot be gained in the coming year by further reduction of expenditure.

"Now, what means are at our disposal for raising this amount? The Hon'ble Mr. Bullen Smith has told us that we ought to borrow: it is true that he did not tell us in so many words that we ought to borrow to meet deficiencies in the ordinary expenditure of the year, but he told us that we ought to borrow to meet the cost of the great military works in progress. If there is a question that has been debated *ad nauseam*, both in this Council and outside it, and at Home, it is whether these military works ought or ought not to be paid for out of borrowed money. I do not think it necessary to take up the time of the Council in going over this question again. The conclusion was deliberately arrived at two years ago by the Government of India and the Secretary of State—and I think I may say that it was distinctly approved by Parliament—that it is not right to borrow for these works; that there was no more reason to call these particular works extraordinary, and to treat them exceptionally and borrow money on account of them, than it would be to borrow money for any other necessary works required for the increasing wants of the administration. I think, for my part, that the conclusion was perfectly and undoubtedly right; and that there were no grounds for calling these works extraordinary, more than many other works we could mention. I think, therefore, that my Hon'ble friend's proposition amounts to this, that we are to borrow money to cover a deficit in the ordinary expenditure of the year.

"As to the propriety of borrowing money under such circumstances, I will, with your Excellency's permission, read to the Council two paragraphs of a despatch which we sent to the Secretary of State only a few months ago, and which was published to the world last October. The Government there wrote:—

'We are satisfied that there is only one course which we can properly follow. We must no longer continue to make good the deficit of each succeeding year by adding to the public debt. And we must determine, whatever be the difficulty of the task, that there shall, henceforth, be no room for doubt that, in time of peace, our income will always be in excess of our ordinary expenditure.

'This, which, under all circumstances, would be the duty of our Government, is, at the present time, a duty of great and unusual urgency. Our ordinary debt is now more than ninety millions. Our revenues are already liable for meeting the guaranteed interest on a railway capital of nearly one hundred millions.* We are embarking on a system of borrowing for the construction of irrigation-works and railways, under the direct management of the Government, which will add, every year, very large sums to our liabilities. We confidently expect that this system, by means of which we hope to cover India with a net-work of railways and canals, will add immensely to the national wealth, and, ultimately, to the resources of the Government. But, whatever precautions we may take to secure economy of construction and the good management of these works, and to ensure the early development of the revenues which they will yield, a long time must necessarily elapse, during which the payment of the interest on the loans contracted for these great undertakings will form a heavy, and, probably, an increasing, burden on the resources of the state.

'Under such circumstances, nothing could be more injurious to our credit in the money-markets of the world, than that we should borrow money to supply our ordinary expenditure in time of peace.'

"After such a statement as that, published seven months ago as the deliberate determination of the Government, how could we now tell the public that we have abandoned that principle, and that we now propose to borrow money to make good a deficit incurred in our ordinary expenditure in a time of peace? It seems to me that to do this is absolutely out of the question. The practice of borrowing money to meet financial difficulties such as those in which we now find ourselves is one utterly subversive of any proper financial system. If we had any great calamity to deal with, the case would have been very different; but, as I have endeavoured to show, we have a magnificent and constantly growing revenue, and an expenditure which the reductions already

* Including the capital not yet paid up.

made prove to be, to a great extent, under the command of Government. How can any one say, under such circumstances, that we ought to borrow to meet this deficiency?

"Then, a suggestion has been made by the Hon'ble Mr. Cowie: he has told us that we ought to put on a succession-duty and a tobacco-tax. I will not attempt to discuss at present the propriety of these recommendations; they have been repeatedly made on previous occasions; they have been discussed by the Local Governments and authorities throughout India, and about two years ago the Government published in the *Gazette of India* (unless I am very much mistaken in my recollection) the reasons which led the Government to believe that the imposition of these taxes would be inexpedient; and, if I remember rightly, the Secretary of State, having considered all that was to be said on both sides of the question, expressed his concurrence in the conclusions at which the Government had arrived. But whatever the real merits of these suggestions may be, this is plain, that to adopt these suggestions now would give us no immediate and present relief. We want £750,000 for the service of the year just commenced; and this is certain, that no succession-duty and no tobacco-tax which we can now set agoing will give us the relief we require. Then, I ask, what means remain to us to get this £750,000? My Hon'ble Colleague, Sir Richard Temple's answer has been that the only way in which we can meet this immediate deficit is by making an addition to the income-tax. I am sure that no one can regret more than I regret this necessity; but I believe it to be the only measure that is at this moment practicable. I agree with very much that the Hon'ble Mr. Chapman said as to the injustice involved in levying this tax at the high rate proposed. I may say, for myself, that if I did not honestly believe that we have every right to expect that this heavy burden will really be only a temporary one and that we may reasonably hope that it will not last beyond the present year, I should be disposed to say that nothing should induce us to give our consent to it. My Hon'ble Colleague said that he could make no promise whatever regarding the duration of the tax, and he was quite right to say so; for, on such a point, it is impossible for the Member in charge of the Finances to make any promise. No one can tell what the future may bring forth, and what new circumstances may arise to make the fulfilment of promises impossible. But I think that, if peace and tranquillity be maintained and the country remain as prosperous as now, the public will have a right to expect that this tax shall not continue at the high rate which is now proposed. I have always maintained the expediency of maintaining the income-tax at a low rate of assessment as a permanent part of our financial system. I have said before now in this Council that I believe the wise course to adopt is, while we enjoy peace and tranquillity, to bring our income-tax machinery into the best possible order; to learn by experience how it can be worked with the least amount of objection; and, while we accustom the people to the tax, to keep the rate at which it is levied so low that it shall not be felt as a seriously heavy burden. We shall then at any time be able, in case an emergency should arise requiring an immediate increase in our resources, to add one or two millions a year to our income merely by raising the rate of income-tax by one or two or three per cent.; but if, in time of peace and prosperity, we increase the income-tax to an excessive amount, I agree with the Hon'ble Mr. Chapman that we shall have shut ourselves off from almost the only certain and immediate source of financial relief to which we can have recourse in times of danger or serious difficulty.

"When, in 1860, Mr. Wilson proposed the imposition of an income-tax at the rate of four per cent., the country we all know was suffering from one of the most tremendous convulsions that any country ever went through. At the present time, not only are we suffering from no such convulsion, but, with the possible exception of Opium, our revenues are in a flourishing condition.

"I have said what I believe to be the real cause of our deficits. I have said that I believe them to be the consequences of the inefficient financial

system of past years, under which, almost without being conscious of the fact, we have gone on year after year spending immense sums of money beyond our income. The justification of the income-tax now proposed is, that it is required for a purpose which, although very emergent, is one only of temporary necessity. It is required to tide over a temporary difficulty which we see no immediately available means of meeting in any other way that would not be still more objectionable. But it may be asked, what security is there that the deficit will be temporary, and that this heavy burden will continue for a short time only? I answer that, supposing of course no great emergency or danger arises which we cannot now foresee, we have every right to expect that our revenues will go on becoming more productive, and we know, also—and I am sure that your Excellency will unhesitatingly accept the responsibility of this—that a stop will be put on the constantly increasing expenditure which has been going on for many years past.

"We have every right to anticipate, in the coming year, improved revenue and decreased expenditure. But suppose these anticipations are not fulfilled, what security have we then for the future? I answer that this question has already come under the serious consideration of the Government, and it is the duty of the Government to adopt measures which shall increase the resources or diminish the responsibility of the Imperial Government to an extent sufficient to remove all our financial difficulties. How this is to be done it is not for me to say; but if not done, the Financial Department of this Government will deserve everything bad that the public can say of it.

"As to the general principles which alone will lead us to financial security, I, for my part, have for years past had no doubt. On more than one occasion I have publicly declared what I believe on this point, and there can be no impropriety if I declare it once more now; but I beg the Council to understand that neither the Government nor any member of the Government except myself is in any way responsible for anything that I am now about to say. I give my personal opinions on this point for what they may be worth, and I hope no one will attribute to them an authority to which they make no pretension. It has been my firm conviction for years past that we shall never put our finances into order by the imposition of a heavy income-tax, by a succession-duty, by a tobacco-tax or by any other form of imperial taxation which has ever been suggested. I am convinced that it is idle to suppose that financial safety can be obtained by any such means. I have already acknowledged the immense improvement made in our accounts and the preparation of our estimates, but it is clear that we want something more. No improvement of accounts and estimates, however necessary and important in themselves, will ever enable us to remedy, by themselves, the present unsatisfactory condition of our finances. I am satisfied that there is only one remedy possible, and I believe its efficacy to be certain. If any one wishes to know what that remedy is, let him read the debates which took place only a few weeks ago in the Council of the Governor of Madras on the Bills to provide funds for expenditure on objects of local public utility and improvement.

"I can hardly express too strongly my sense of the value of the service that the Government of Madras has rendered to India by the introduction of these measures, and by the declarations which His Excellency the Governor and the most eminent members of his Government have made on the policy on which those measures are founded. The Madras Government has set an example which I sincerely hope may be followed in all parts of India.

"In the course of the debate on the income-tax, which took place on the 19th of November last, I took occasion to say that there were two reforms without which it appeared to me our financial position would never be placed on a satisfactory basis. The first was the necessity of carrying out the principle that imperial revenues should not be expended for purely local purposes; that local roads, schools, works of sanitary improvement, and so forth, must be pro-

vided for from local sources and not from the income of the State. I said that the neglect of this principle had been, at the same time, a fruitful cause of our financial difficulties and a constant obstacle to the real progress of the country, and that it was a principle, the persistent neglect of which would lead the finances of the richest country in the world to inevitable ruin.

"The Madras Government has virtually admitted the principle thus asserted. It has admitted that the time is coming when local funds, not imperial revenues, should make provision for local roads, schools, sanitary works, dispensaries, hospitals, minor civil buildings and the like. The Hon'ble Mr. Arbuthnot, who introduced these measures, did me the honour to quote the passage to which I have just referred, and he declared it to be in accordance with the principles on which the proposals of the Madras Government were based. I am convinced that it is only by carrying out this principle that we shall succeed in placing our finances in a satisfactory state. But there is one condition without which success will be impossible, and without which the attempt to transfer local burdens from imperial to local resources will do more harm than good. This is the condition to which the Hon'ble Mr. Chapman just now adverted in another form, and to which I also adverted in the debate which took place in November last. I then urged the necessity of giving to the Local Governments, with whom the actual administration of nearly the whole of India rests, and without whose co-operation no real economy is possible, some real incentives for maintaining an equilibrium between income and expenditure, and for placing a check on the constantly increasing demands on the general revenue of the empire. These demands, as I said before, are frequently of such a character that they cannot be refused, and the only way in which they can be met is by transferring to the Local Governments the responsibility of meeting them, and giving to those Governments the means of meeting them. Until every Local Government has a certain income of its own, out of which (subject of course to such general rules and such general control on the part of the Imperial Government as may be necessary) it has to provide for a certain portion of the public expenditure, I feel satisfied that our finances will never be put into a satisfactory condition. These two matters, the transfer of certain charges from Imperial to Local Funds, and the giving to the Local Governments powers and responsibilities which they do not now possess, are essentially connected. If we deal with them properly and together, we shall find the way out of our present difficulties; but if we attempt simply to throw off imperial burdens by transferring them from Imperial to Local Funds, we shall meet with every kind of opposition. If, on the other hand, while we obtain relief for the imperial revenues, we give to the Local Governments that reasonable control over their own expenditure, and free them from that vexatious interference in matters of detail, of which they now complain so bitterly and reasonably, I believe that we shall receive cordial co-operation in the serious work before us. My conviction is, that our financial system requires radical and fundamental changes, and I believe that one inevitable and most desirable result of such changes will be, that we shall then obtain, as a natural consequence, a more equitable distribution of the public burdens. We shall then, I hope, find that certain great classes which now almost entirely escape both imperial and local taxation, will be made to contribute towards meeting charges which now press heavily on the revenues of the empire, and which ought to be provided for from local resources. I confess (to give only one example of what I mean) that I cannot think without feelings of extreme dissatisfaction that the classes on whose industry and intelligence the progress of the country mainly depends, should now be forced to pay a heavy income-tax and customs-duties for the purpose of making roads and schools in the interior of Bengal, and that they should thus be forced to relieve the landlords of the richest and least heavily taxed province in India from the necessity of discharging their duties towards the poorer classes of their countrymen. It would be easy to give other illustrations to show the injustice which follows from

our existing system, under which we strive to meet, from imperial revenues, the local wants of this vast country."

Major General the Hon'ble SIR HENRY DURAND—"The Hon'ble Mr. Bullen Smith has done me the honour to refer to what fell from me in the course of the debate in November last. On that occasion, when my Hon'ble Colleague, Sir Richard Temple, imposed an augmented income-tax and an augmented salt-tax, I said that I concurred in the imposition of such an income-tax for reasons which I specified. I said that, when the income-tax was first imposed, it was distinctly stated that it was a purely temporary tax; that when it was re-imposed by Mr. Laing it was regarded as a purely temporary tax; and finally, in fulfilment of that pledge, Sir Charles Trevelyan removed it as a tax not fit for ordinary purposes—not suited to anything but a State emergency. At the same time I entirely agreed with His Highness the Mahárájá of Jaypúr—and I do not retract one syllable of what I then said—that the income-tax as a tax was, as the Mahárájá said, odious to the country, unsuited to the people, and very poor in its return. Therefore, I entirely concurred with the Mahárájá of Jaypúr, and, at the same time that I felt in that manner towards the tax and towards its incidence, nevertheless I felt bound to support it, simply because misfortunes had fallen suddenly on us, with a rapidity and force for which no one was prepared, and it was very difficult to meet such an emergency on the spur of the moment in a manner more adapted to my own views. Therefore, as a case of pure necessity, I supported the measure. Well, on the present occasion I have very much the same reasons for supporting what is now done. Although I feel that, in the course of six months, there has been added to taxation an amount about equal to what Mr. Wilson imposed, and that, in adding that taxation in the short space of six months, it adds very much to the burdens of those on whom it falls; still I cannot but bear in mind that when a financial policy is in full swing, it is extremely difficult for the Financial Member suddenly to alter and as suddenly to reverse it. The fact is that, when the gear of financial machinery is in work, it is no easy job at once to alter it. And therefore, on the present occasion, for the same reasons for which I then supported the tax—although I am as hostile as ever to it, for I see no reason in the course of six months to change my opinion that it is only properly a war-tax and should be reserved for very great emergencies—I feel bound to support the imposition of an addition to the income-tax. In saying this, I feel that a very great deal has fallen from the Hon'ble Messrs. Bullen Smith, Cowie and Chapman with which I entirely concur. Of course, in matters of Finance we act very much as in matters of war. I suppose no two generals would fight a battle in the same way, and possibly no two men will deal with a financial difficulty in the same way. I dare say most of us have our own theories; still, considering the circumstances and difficulties which surround our Hon'ble Colleague in this instance, and also bearing in mind how very moderate is the amount which he calculates on as a surplus, how he has limited the taxation which he imposes, which is barely absolutely enough to cover the deficit, the anxiety he has evinced not to impose more than what is absolutely necessary is beyond dispute.

"There are many points on which I might touch in connection with this small surplus; but I do not, for some reasons, feel quite sure that I shall be wise in going much further than what I have done. Although His Excellency the President particularly invited the members of his Council, charged with the supervision of the different Departments, to give public expression to the financial state and prospects of their Departments, and although I myself should have no hesitation in doing so with respect to the particular Department in my charge; yet, whilst admitting fully the power of the Governor General to suspend the Rules of this Council, I cannot forget that the Rules of the Council are in no way changed, and that there is a very stringent restraint put on

the debates and discussions that may take place in this Council. Even if I could use the suspension of the Rules in this way as a direct justification for what I might say with respect to the financial affairs of the Army and the reductions and retrenchments contemplated, I cannot but feel that there are other matters which put a still further restraint on the Military Member of the Council. At the present moment, questions of Army reduction and Army changes have gone before Parliament under the direction of Her Majesty's Secretary of State for War. The Council will see that it is perfectly impossible, in a matter so complex and so vast as the organization of the Army, that there should be perfect unanimity on the changes which can be effected with a view to retrenchment without touching efficiency : also, bearing in mind the differences which arise from regarding the subject from such distinct points of view as may occur to the mind of the Secretary of State for War, charged with imperial considerations, and having enormous responsibilities laid on him ; bearing in mind how great is the responsibility, and that, comparatively, we are in a position of subordination, I think that all I can do is to assure you how great the labour has been, how earnest, how searching, and how uncompromising, with a view to secure the utmost amount of Army reduction compatible with perfect efficiency and general security. I could, without difficulty, make an exposition which would not only bear out our earnest endeavours to carry out the commands of the Secretary of State with a view to reduction, but also prove that my Hon'ble Colleague, when he has put before the country and the public this estimate, in which he comes forward with an extremely moderate surplus and touches very little on what may possibly accrue from military economies, how moderate and cautious has been the financial estimate put before the Council. I shall abstain from following that course for reasons I have already stated. Many of these communications are at present before Her Majesty's Government up to the present moment ; as to several of those communications we have received nothing in the shape of the views of Her Majesty's Government. We are therefore in a state of suspense, but we are perfectly ready to carry out whatever is directed, consistent with the safety and political security of the country and the thorough efficiency of the whole Army.

"I should have felt inclined, in connection with various matters which my Hon'ble friend Mr. Strachey has brought forward, to continue to tax the time of the Council with something more in the way of observations, but with regard to many of these subjects we are not in a position to deal with them. For instance, Sir R. Alcock's treaty, which affects our Opium, is at present before Her Majesty's Government, and it would be hazardous here to express opinions. In fact, I am not quite sure that the Legislative Council is either the proper or the best place to discuss questions touching the constitution of the Government and the organization of the Army. I feel an extreme delicacy in accepting the privilege offered by your Excellency. I think such delicate questions are more securely considered in the Executive Council, and that the rules laid down for the Legislative Council do not favour general disquisitions. But of this I am sure that there will be no want, on the part of the Government, not only to endeavour in every branch, in every Department, to strive to secure reforms and economy at the earliest possible date, but also to repose the most entire confidence in every subordinate Government, and in every subordinate Administration, that they will heartily and cordially assist in the labours of the Supreme Government.

"There is just one point I should like to touch upon, because it is in connection with what I on a previous occasion mentioned. Sir Richard Temple, in his statement, notices that the desire has been often expressed that there should be promulgated, annually, correct and detailed accounts of loans for reproductive works and of their application. I somewhat regret that such an account cannot accompany this statement. I look on it as of great importance ; for when we are spending large sums on Railways, Canals, and every form of reproductive works, great care is necessary that we should enjoy the confidence of the

money-market by showing that the money is not only expended, but that it is expended on reproductive works. I am anxious to see that account in full detail, showing works past, works present, the amounts expended, and the returns on the works; so that there shall be a clear and definite conception as to what works are really reproductive works, what are partially reproductive, and what are only nominally so. Now I see no difference, in a large class of these works, between ordinary and extraordinary; therefore, I am extremely anxious that that account should come forth as early, and in details as full, as possible, so that the data should be before capitalists, and they could, if they took the trouble, be perfectly certain what we were doing, and on what security they were lending their money."

The Hon'ble SIR RICHARD TEMPLE—"I shall follow the example of my Hon'ble Colleague who has just spoken (Sir H. Durand), and ask the Council to excuse me when I decline to enter into the many questions of policy which have found place in this debate, but which are fitted for the Executive rather than the Legislative Council. I shall confine myself to the Income Tax Bill which is now before the Legislative Council, and shall advert to the salient points made by the speakers who have preceded me in reference thereto, following the order of the speeches.

"The first speaker, the Hon'ble Mr. F. S. Chapman, said that, having found the last Opium-estimate to fail, we now run to the opposite extreme in framing the present estimate of Bengal Opium. This can only mean that the present estimate is too low, and that the unduly low estimate of Opium is one cause of the necessity for imposing the income-tax. Since uttering that opinion the Hon'ble gentleman will have heard the opinion of the speaker who followed him, Mr. Bullen Smith. Now, from his position in the mercantile world, Mr. Bullen Smith is an authority on this subject; and he has told us that this estimate is not at all too low, and is, if anything, not quite low enough. Would that I could think that this estimate will prove much too low! While we are debating here, advices are coming in from China, which show that the decline anticipated by that estimate is but too surely continuing, and is likely to continue further. With such a prospect before us, our only consolation is that we have duly provided for such a decline. The prices may still go on falling month by month; they may drop gradually from Rs. 1,100 or 1,090 a chest to Rs. 860, and still our estimate may be realized. I appeal to every merchant who knows this trade as to whether the contingency of such a fall is not sufficiently probable to require to be looked at in the face, and to be considered in the estimate. And I venture to deny my Hon'ble friend's allegation that I have rushed into any extreme in the estimate of Bengal Opium. Further, as the Hon'ble gentleman comes from Bombay, he must be aware that I have still greater uncertainties to provide for in respect to the Malwa or Bombay Opium. Did I not prove in my financial statement that the proverbial uncertainty of Opium culminates in the doubts which surround the Opium-trade of Bombay? Have we not in 1868-69 received little when we should have received much; and in 1869-70 much when we should have received less? Do not the fluctuations of that trade occur in inverse ratio to all probabilities? But looking to the circumstances of that trade, to the unfavourable accounts of the crops—accounts received on the eve of the Budget—I say that if any prediction about Malwa Opium could be justified, it would be this, that there will be some decline.

"Then the Hon'ble gentleman remarked that it was not creditable to the Government of India that deficits should have remained so long undiscovered. But did they remain undiscovered? As the Hon'ble gentleman was not in this Council when my Budget of 1869 was produced, I may remind him that the whole burden of that statement, from beginning to end, was the existence of deficit extending over several years. I exhausted many forms of explanation in

demonstrating the deficits. In the year which was drawing to its close when I made that statement, the actual deficit turned out greater than the deficit estimated, by reason of special circumstances which could not be known till the year had actually closed. But did the excess of deficit remain long undiscovered? Not at all. It was known within a few weeks, as fast as the information could come by post or telegraph. Here, again, I must deny my Hon'ble friend's allegation of deficits remaining undiscovered.

"The Hon'ble gentleman then alludes to insufficiency in the reductions of expenditure. Of course, he cannot but acknowledge the reductions I show in the Army and the Public Works. But he allows no credit for these reductions, which he says are effected by a stroke of the pen! Why, I cannot conceive an expression more inapplicable than this to military reductions. Does he think that such an interest as the military defence of the Empire can be thus lightly dealt with? Does he not know that, of all possible reductions, military reductions are those which demand the gravest thought, the most laborious consideration on the part of the Government? By that remark he does scant justice to the efforts we have made in order to obtain even that modicum of financial result which has now been displayed. And, as regards Public Works does he suppose that it has cost us no effort, no sacrifice, to stop so many important works, to check so many material improvements?

"Then the Hon'ble gentleman says that I ought to have shown more reductions in the Civil Departments, or to have explained what is intended in this direction. But surely he must know, being himself connected with one of the Local Governments, that, as regards civil reductions, the Local Governments have to be consulted; that the civil establishments are bound up with a variety of local interests; that such reductions in detail are most difficult for the Supreme Government to arrange. And what form would he wish large reduction to take? Would he wish to reduce the salaries of the Civil Service, or to discharge subordinate establishments, or to abolish important appointments, or to close some courts, or to cheapen prison-discipline, or to retard education? But this Council well knows how difficult it is to accomplish much reduction in these respects at a period when public opinion demands administrative reform and general improvement, and is, in effect, constantly requiring us to increase, rather than to reduce, expenditure. Despite of efforts for reduction in these Departments, every practical man is aware that this cannot be effected speedily. In one respect only is considerable retrenchment immediately practicable, namely Police, and here we do show real reduction. Besides, I explained in my financial statement on Saturday last that, by various civil reductions, we had gained nearly a quarter of a million. And that this has been effected always with trouble, and sometimes at the risk of causing discontent in many branches of the service, is too well known to require description here.

"But if the Hon'ble gentleman implies, and I think he does imply, that the Government have been remiss in this matter, then I must remind him of what he said in this very speech, and in a recent speech on the 12th of March last, in which he dwelt on what he deemed the vexatious efforts of the Financial Department to cut down existing expenditure, and to refuse all new and proposed expenditure. I really cannot understand how we are to be simultaneously chargeable with remissness and with over-zeal.

"As regards the income-tax, the Hon'ble gentleman thinks that the traders might be got at in a more direct manner. But what manner can be more direct than an income-tax, he does not indicate, nor can I imagine. He says it would be simpler to tax officials by subjecting them at once to deduction of salary. But this is precisely the method which is already adopted. He considers it unjust to subject our own countrymen specially to this impost. But they are *not* specially subjected; they are so subjected in common with their Native fellow-subjects. He remarks that the income-tax-paying classes already contribute a proportionably large part of the customs-revenue; but of this the other

classes also contribute a fair and full share. As regards the agricultural classes, he thinks that it would be better, instead of assessing them to income-tax, to raise their land-revenue at once. I heard this with surprise; how can a member of this Council, so experienced as my Hon'ble friend, speak of such a thing as the enhancing of land-revenue in the teeth of settlement-engagements to the contrary?

"I am told that the income-tax is odious, unjust, unequal and unproductive. As to its odiousness I need not offer remark, as each member of this Council can judge for himself. But as to its injustice or inequality, I say that, on the contrary, despite imperfections, there is an element of justice and equality in the measure which forms one of its principal recommendations. As to its alleged unproductiveness, I need only observe that, since 1860, it has (including license-tax) first and last brought nearly eleven millions sterling into our exchequer up to date, and that two millions are expected from it in the current year. I should rather say that it has proved a productive tax.

"I am not sure whether I understood rightly the Hon'ble gentleman's remarks about the income-tax affecting the value of the public securities. But this much I may remark, that, in India, the funds usually do rise after the introduction of an income-tax, because people see that the Government is resolved to pay its way, and possesses the power to carry out that resolution. After the first income-tax in 1860, the funds rose; they stood higher than ever after the income-tax of 1869, and at this moment they are again rising.

"I pass on to the speech of the Hon'ble Mr. Bullen Smith, and I must acknowledge the just and considerate manner in which he alluded to the labours and services of the Financial Department.

"He reminds us that, in November last, he voted for an income-tax on account of the proved necessity which existed. That, indeed, is the precise ground on which I ask him to vote for it now. I gather, however, that he thinks that the necessity hardly exists now or has become mitigated. But in fact it still exists, and that, too, in an aggravated form. The Opium difficulty, great in November last, is greater still now. The trade, depressed in November, is still depressed. The reductions of expenditure, commenced before November to avert deficit, have been carried on to an extent fully equal to our anticipations; and still there would be deficit without fresh income-tax. In short, the continued existence of necessity is indisputable.

"The Hon'ble gentleman mentions the expectation he had that the extra impost would end with 1869-70, and his astonishment at the new demand now made. I have observed it stated, too, beyond the walls of this Chamber that some assurance in some sort had been given by Government to the effect that the additional tax would be soon discontinued. I am not aware of any such assurance. And certainly I gave none such, either directly or indirectly, either in March or in November 1869.

"He urges that the income-tax should be a measure of last resort in the direst need. I know that this view is often held, but I cannot give my adhesion to it. On the contrary, I say that, so long as the rate is moderate, the tax is an excellent one; that many other of our taxes are far more objectionable. I admit that the rate now proposed is high, but I prefer even this to several other taxes which have been proposed; and I should regard some of these latter as a last resource, to be adopted after the high income-tax had been tried and found insufficient. In other words, I distinctly prefer, in the first instance at least, the high income-tax to those alternative proposals.

"The Hon'ble gentleman, accepting a definition of mine to the effect that the income-tax falls on certain classes only, asks, why should these be selected to bear the burden? I answer, because these classes are the richest and the best able to bear the burden.

"Then, he draws a touching picture of the straits to which the middle classes are driven in order to make both ends meet, and asks, how can they bear income-tax? But it does not occur to him to consider that, if the middle classes do not pay, some other classes must. Then, what classes? why, manifestly, the poorer classes. But their straits are still more severe: their difficulties in making both ends meet must be greater still. And they deserve pity even more than the classes above them. And yet it is to the poorer classes that my Hon'ble friend's policy would transfer the burden.

"The Hon'ble gentleman reminds me very justly of the representations made to me some months ago by the Chamber of Commerce regarding the falling-off of the rice-trade, and the apparent loss of the China rice-trade, as reasons for remitting the export-duties, which duties, nevertheless, I propose to retain. Since that time, however, the trade has improved generally, and an exportation to China has begun again. He adds that such duties do not afford a foundation whereon a financier should build. But I did not lay this foundation, nor have I built upon it. I found these duties existing, indeed of long standing. Is there a sufficient case for remitting them at a time of difficulty? This is the practical question, apart from all other considerations. Herein the main point is whether these duties are *per se* injuring the trade. I say that, as yet, looking to the statistics of exportation, to the circumstances of the trade, to the range of prices, to the state of foreign markets, no such injury is proved to have been caused by the duties. Whenever such injury can be shown, I shall be prepared to reconsider the question.

"But as he objects to the income-tax, the Hon'ble gentleman feels that he must propose something in its stead; and what is it that he proposes? Why, he proposes to defray the expenditure for building barracks by means of terminable loans. This, of course, is nothing more than staving-off difficulties by borrowing, and borrowing too in an objectionable form. Simple borrowing is perhaps too hollow an expedient to be even proposed. So these loans are to be terminable. But what if we were unable to discharge them on their termination? The difficulty would only recur in a more aggravated form. Besides, the Government of India last year distinctly declared that it would not borrow for barracks; it gave reasons for that declaration; it added that this declaration was made with the approval of Her Majesty's Government. Are we so dead to all sense of consistency as within one year to recede from declarations so announced? My Hon'ble friend thinks that this generation should not pay for the barracks. And why not? Are we not enjoying the benefits of works paid for by those who went before us? Will not those who come after us have plenty of works to pay for without paying for our works? Indeed, it is but too easy to foresee that, at the rate at which improvement is going on, they will have as much as or more than they can do, to pay for their own works. The best principle is that each generation should, as fully as possible, pay for what it orders.

"I next advert to the speech of the Hon'ble Mr. Cowie. He says that I ought to have proposed either a tobacco-tax or a succession-duty. He can hardly be unaware that both those taxes have been repeatedly considered. And indeed they are still worthy of consideration. He has doubtless seen the voluminous printed papers on these subjects. But, as regards a succession-tax, it would be wholly insufficient to meet the difficulty. Indeed, its amount would be so precarious that I could not have estimated any figure worth estimating, for the first year especially. A tobacco-tax would yield something considerable no doubt. But then, to substitute this for an income-tax in this emergency would be to shift the burden from the rich to the poor. Do not the poor pay enough already in this country? Here indeed lies the gist of the controversy. Here is the emergency, here is the burden. How is the burden to be borne? I say it should be borne by the rich and the comparatively well-to-do. Those who oppose me say that it should be borne by the poorer classes.

This Council can judge between us. We have not so much fear of injustice being done to those classes who have wealth and intelligence—who, at the very least, possess means greater than those of the average population—who can always make their voices heard through a Free Press, both English and vernacular—who are to some extent represented in this Council. They are capable of guarding their just interests. But it is for the Government of India to watch over the interests of all classes, high and low, and, among other things, to see that undue burdens do not fall on those poorer and humbler classes who will submit like dumb animals, as it were, and who cannot make themselves heard.

"The Hon'ble gentleman then urges that we might obtain more revenue by revising the permanent settlement of Bengal. What more can I say than that this would involve a breach of faith.

"I shall now advert to the speech of my Hon'ble Colleague Mr. Strachey. He animadverted on the discrepancies which have often occurred in India between estimates and actuals, and appeared to think that one cause of extravagance has been the too favorable construction put from time to time on the facts and figures by the Financial Department. I am not myself prepared to admit this altogether as regards the past; and certainly, as regards the present and immediately preceding periods, my Department has never ceased to urge on all parties concerned the necessity of reducing expenditure. At all events, whatever we may or may not have told you in the past, we tell you now that, however difficult it may be to reduce expenditure, yet this must positively be effected, unless deficits and corresponding fiscal burdens are to be perpétuated. For two years and more, one main reason of the doubt as to whether we were in surplus or in deficit, arose from the controversy as to whether barracks and other items of Public Works expenditure should or should not be counted as extraordinary expenditure. As to the other discrepancies between actuals and estimates, on which my Hon'ble Colleague animadverted, I say that the only way of judging how far the Financial Department has or has not been free from blame is to refer to the items of discrepancy in detail, and to the causes of the same, as set forth year by year in the financial statements made to this Council. I should not at all shrink from such reference, knowing well that the differences are all more or less susceptible of explanation. It has more than once been pointed out in this Council that such discrepancies occur in other countries besides India; perhaps in all countries. Yet sure I am that in no country can the difficulties of correctly estimating be greater or indeed so great as in India. Not only have we to deal with a variety of Local Governments within the country itself, but we have to amalgamate the accounts kept in two countries, England and India. A large portion of the business and of the expenditure is conducted, not in this country itself, but thousands of miles away. Again, with a scatterred heterogeneous empire like this, often with much perplexity of interests and with many departmental complications, and, above all, with frequent reforms or changes of system, peculiar cases run on pending over lengthened periods, and, on being determined, involve financial adjustments; and it is these sort of adjustments which often disturb our accounts and baffle our estimates. The many changes of late years have doubtless been beneficial, but they have had this drawback, that they have rendered the task of keeping our books and accounts straight extraordinarily difficult. That our officers and establishments have made no mistakes, is more than I could venture to say. But I affirm that, if successes be balanced against failures, and merits against demerits, the result will be found not otherwise than creditable to our Department. I do not say that my Hon'ble Colleague meant to infer that our financial officers had failed in their work. I hope indeed that he did not. For, if any such inference were to be implied or intended, no greater injustice could be done to a laborious and deserving body of public servants.

"My Hon'ble Colleague mentioned various things which the Financial Department ought to, and doubtless would, succeed in managing; adding that, if we were to fail therein, we should deserve all the evil that could be spoken of us. Now, I will make no absolute promise of any kind, either as to remission of burdens, or reduction of expenditure, or avoidance of discrepancies. I will promise nothing save this, that whatever financial trouble may arise, its causes and circumstances shall in due course be explicitly explained to this Council. I will not even express any hope, save this one, that whatever may betide, my Department will be found to have done its duty.

"My Hon'ble Colleague has stated his view to-day as to the financial advantage to be derived from changes in the financial relations between the Supreme and the Local Governments. I have already asked the Council to excuse me when I decline to enter into this subject, as I deprecate the discussion in this Council of matters which are under the consideration of the Executive Government. I shall only now remark that, as regards financial benefit, after obtaining greater financial independence than at present, the Local Governments would have no golden road open to them which is not open to them already, or which is not open now to the Supreme Government. The Local Governments, even with greater freedom than heretofore, could not materially improve the finances, except in one or all of three ways; either they must reduce expenditure, or they must improve existing sources of revenue, or else they must impose new taxation. There are no other ways save these. Now, as regards reduction of expenditure, I presume that they effect this already as well as they can; certainly as much as they would if they were more left to themselves. As regards the improvement of existing revenue, they doubtless do their duty herein already to the best of their ability. As regards additional taxation, they certainly might do more in that way. But would such additional imposts prove to be always desirable? Would the people always escape from injury and exaction?

"I share the belief entertained by many authorities, that the lower classes have already got nearly as much taxation as they can properly bear. If the concession of financial freedom to the Local Governments were to lead to any considerable increase of local taxation, I should not regard the change of system as an unmixed good. I say this without at all prejudging the pending question as to a greater degree of 'localization' or 'decentralization' of Finance. I quite appreciate the excellence of the example recently set by the Madras Government in regard to municipal administration in the interior of the country; but we must not forget that, among other things, an example has been set of adding to taxation.

"The last speech which I have to notice is that of my Hon'ble Colleague, Sir Henry Durand. And here I must admit the fair consideration which, though consistently and conscientiously differing with me on some points of financial policy, he has shown towards my Department, and the just appreciation he has evinced of the difficulties with which I have been, and still am, surrounded.

"And now, to conclude. I have been charged with poverty of invention in not having invented anything save an income-tax wherewith to avert deficit. I have heard the same phrase used several times by Honourable Members in the course of debate to-day. If this charge were at all correct, I might have hoped that my poverty would be enriched by fertility of suggestion from others. But, after all, what has actually been suggested? Why, a tobacco-tax, which would shift the burden from the rich to the poor; a succession-duty, which would yield nothing like enough to meet the difficulty; a re-arrangement of the perpetual settlement, which would involve a breach of faith: and a borrowing, which would render extrication from our difficulties almost impossible! Reviewing the alternative courses suggested, I certainly cling to my preference for the course we have actually adopted. As for borrowing, whether the loans be temporary or permanent, terminable or interminable, I regard that as the poorest of all resources.

Compared with that, an income-tax is rich indeed! In short, the main points of our Finance are plain and simple enough, and no recondite devices are required for hitting them. One or other of three things is open to us, in order to preserve our Finance from pressing emergency. Either we may reduce our expenditure, or we may enhance our taxation, or we may borrow. Now, speaking in behalf of the Government of India, I say that, of the three, we prefer the first, namely, reduction of expenditure, and will primarily attempt that; but failing that, we are sometimes driven to try the other, namely, additional taxation. But the third, namely, borrowing for the ordinary service of Government and for ordinary expenditure, we will *never* resort to so long as any reasonable resource may remain to us.

"I regret to find so many objections urged against our measures; but rather than multiply arguments in their defence, I would point to the stern facts as disclosed by the figures of the Budget. Those who differ with us may not to-day be convinced by our arguments; but I trust that they will ultimately be convinced, when they consider that, after deficits of several successive years—after improving the finance of the year just closed to the extent of a million and a half by our own direct action; after further improving, by similar action, the finance of the year now commencing to a further extent of a million and a half; after a total improvement of full three millions; after all these results obtained by increased income and reduced expenditure—we were still threatened with a deficit of one million and a third, which deficit we are forced to cover by additional income-tax."

His Excellency THE PRESIDENT—"I am not surprised at the various criticisms that have been made, and made with great ability and force, on the proposals which have been submitted to this Council.

"It is very easy to find fault with the imposition of any new or additional tax, but it is not so easy, in the face of great financial difficulty, to propose an efficient substitute; and in considering this question, we must bear in mind the fact that the finances of this great Empire, with which we are trying to deal, and which we are endeavouring to put upon a sound basis, have been, and are up to this moment, in an unsatisfactory condition. It has been repeatedly stated—but a great truth can hardly be stated too often—that from the year 1866 to the present time, we have been plunged in a chronic state of deficit. We have spent on ordinary expenditure, in those years, upwards of 6½ millions more than we ought to have done.

"Now, it is my opinion, and it is also the opinion of my colleagues, that, looking to the present position of this Government—looking to the vast interests we have at stake; looking at the mighty industrial undertakings which we have thought it our duty to commence, and which we intend to continue—it is our bounden duty, by every possible means, to remove ourselves at the earliest possible moment from this unfortunate position. I advisedly say that I do not consider we can maintain our character as an Administration, that we cannot maintain our credit as a Government, and, more than that, that we should not be acting honestly to those whose interests we are bound to protect, if we do not, casting all other considerations to the winds, take the earliest opportunity of remedying what I may call this disastrous state of things. I would beg to remind the Council that, by the prompt action which we took at Simla last year, we have been able to reduce the deficit of this year to something like a sum of £652,000. The course of events has completely justified the somewhat arbitrary course then adopted.

"If we had not taken that step we should probably have been obliged last Saturday to announce to the public an actual deficit of upwards of a million and a half sterling.

"A good many windfalls have occurred during the present year, which were not expected. The balance of these is nearly half a million in our favour. Had it not been for these abnormal occurrences, we might have been

in a state of deficit, at the end of the year just concluded, of something not very far from two millions and three-quarters sterling; it might indeed have been three millions.

"Surely any candid person, on consideration of these matters, must admit that to rescue the finances of a great country from such a condition as this, requires not only judgment and determination on the part of the Government, but great and heavy sacrifices on the part of the public.

"With regard to reduction of expenditure, I feel that it cannot be said that, during the limited time in which we have been engaged in these transactions, we have not done everything that lay in our power to meet our difficulties.

"In proof of this I would ask my colleagues to take this sheet in their hands and observe those items of expenditure in which the principal reductions have been effected, and also those heads in which increases have occurred. It will be found that the items of expenditure during the ensuing year in which probable increases will take place, are items over which the Government of India have little or no control, and that the items of expenditure where decrease has taken place are those over which the Government can exercise the greatest authority. Observe the increases.

"Take the first item, the Interest on the Funded Debt, which has increased to £270,000.

"This is an item over which the Government have absolutely no control.

"Land-revenue has risen to the small sum of £37,000. The smallness of the rise is to be attributed to unavoidable increment of salary.

"The large increase in the Forests, of £117,000, has taken place consequent on the desire of the Government to enhance the revenue derived therefrom.

"In the two great items of Salt and Opium, which amount to £103,000 and £164,000 respectively, the increased expenditure has been to a great extent in consequence of increased production and improvement in manufacturing, and of the measures that have been taken with a view to augment revenue from these sources.

"Under the head of Law and Justice, I believe that the increase of £178,000 which has taken place is mostly to be attributed to the increment in the salaries and addition to appointments of the officers engaged in those professions: over these, the Government have little or no control.

"The item for Superannuation, *viz.*, £126,681, is one which for some time must naturally be on the increase, according as the liberal pensions and superannuations which have for a series of years been granted to our services come into operation: also, as the number of offices increase, so will there be a proportionate increase in the charge for superannuation.

"The other great item for Railways, namely, £275,268, is an item over which we have no control.

"I think, therefore, this statement will show that those items of increase, which amount to a sum of £1,271,849, are items over which the Government can, at all events on the spur of the moment, really exercise no control whatever.

"Now, take the items in which reductions have been made, and you will see that they are the branches of expenditure over which the Government can easiest exercise authority.

"Take, first, the great reduction made in Police, of £120,000.

"This is principally owing to the representations which were made by the Supreme Government to the Local Governments, as to the absolute necessity of decreasing their expenditure.

"The other item of decrease of £731,000 in the Army has also been the result of absolute and very decisive action on the part of the Government of India.

"But the greatest item of reduction that has taken place during the past year, namely, £1,041,995, is that in the Public Works Department, Ordinary—that particular Department of the Government over which the Supreme Administration exercises the greatest control.

"Therefore, we find that, taking the larger heads, we have made a reduction, in these three great items over which we exercise authority, of £1,892,995, and you will see that it is a far greater reduction than the increase that has taken place in those heads over which we have absolutely no control.

"I wish to say a very few words with regard to the proposal the Government have made in reference to the Army.

"My Hon'ble Colleague, Sir Henry Durand, was perfectly justified in stating that it was impossible for him or any other member of the Government to enter at this moment into any general discussion on that question.

"Certain proposals were made to the Supreme Government, some of which were adopted, others disapproved of, others are still under consideration. And though I lament extremely, both for my own sake and the sake of the Government, that Sir Henry Durand is not in a position, as Military Member of this Council, to make a statement with regard to this matter, which, I believe, would be of very great value at this moment, and could be made by him with greater authority than perhaps by any other man in India, it will be seen that the reasons he has given for abstaining from doing so are sufficient, and that in the present state of the question it would be impossible for him to make that statement, which will be made hereafter, and which, when made, will, I hope, redound to the credit of this Government.

"I may state, however, this much. We have not proposed to decrease the numbers of the European Army by a single fighting man. Further, if our proposals are carried out, we shall put the European Artillery in a more efficient state at the end of the year than it is in now.

"In the Native Army we did not propose the reduction of a single man in those portions of the service where there is any apparent probability of military employment.

"We believe that in these proposals we have kept steadily in view the efficiency of the service and the safety of the Empire. We do not desire to keep a single soldier, European or Native, in our ranks more than necessity demands, and we object to retain, at an enormous cost, soldiers where we do not think they are absolutely indispensable for the preservation of internal peace and for the defence of our borders. My object in making these remarks is to show that the Government of India is not omnipotent in all things; that, in those matters over which we have had real control, we have made those reductions which are matters of fiscal necessity and are compatible with the safety of the Empire.

"On the 10th September I wrote a Minute in the Public Works Department, suggesting a reduction of £297,000.

"A Resolution was subsequently issued in that Department, early in October, ordering the reduction, and on looking to the sheet, you will find that, in all probability, a saving in that Department will be effected of about £889,000.

"I am fully prepared to admit that many reductions thus made have been objectionable, and also that great sacrifices were made to carry them into effect; and it is impossible that so many useful works can be stopped suddenly without serious inconvenience and some loss; but I believe that the good which has been done is far greater than any evil which has occurred, and that unless some such arbitrary reduction had been made, we could not hope to attempt to meet the great financial difficulties with which we have to contend.

"With regard to the Army, I have been informed by the Military Department that, if the proposals which we had made had been carried out, the Military Estimate would stand this year at a sum of something like

£12,093,037, instead of the item which we have at present, namely, £12,480,000.

"As Sir Henry Durand showed, it is impossible for us to enter into a discussion of this matter at this moment; but it is fair that the public should know that we believe that a sum less by £450,000 than the sum we shall have to pay this year would have been sufficient for the military service of the Empire.

"We are not without hope that, though certain of our proposals may be objected to, a financial result somewhat similar to that which I have mentioned may be ultimately obtained, but it can have little or no effect on the Budget of 1870-71.

"Enormous difficulties beset the question. I find no fault with the Home Government for the course they have taken; they have had other considerations to bear in mind beyond those of Indian financial convenience or necessity.

"Any alteration of the European Force in India necessitates, to a certain extent, changes in the organisation of the British Army, and therefore it is quite right that the Home Government should view the matter as a whole; and though we may not agree with them in many of the conclusions at which they have arrived, it must always take time to discuss any particular line of action with regard to the European Army in this country.

"We believe that we are right, and we hope that at no very distant time the principle upon which we have made our proposals with regard to the European Army will be accepted, and that the only thing which will be left for discussion between us and the authorities of the War Office will be questions of detail.

"I now wish to refer very briefly to a few of the objections that have been taken to the financial proposals of the Government.

"They have been replied to at considerable length by two or three of my Hon'ble Colleagues, but it is my duty also to refer to them.

"Two or three of my colleagues appear to entertain the opinion that there are means by which the finances of the country could be improved other than those which have been adopted by the Government. I believe that there are other means, and very good means too, but I do not think that any of those particular measures which have been suggested would tend to the desired effect

"One Hon'ble Member proposes that, in the matter of salaries and allowances, we should begin from the top instead of the bottom. If this means a general reduction in the pay and allowances of the Indian servants of the Crown, then I say that I am not at present in favour of such a measure.

"But I am not aware that any satisfactory proposals have been made for the decrease of salaries, great or small.

"With regard to the reduction of appointments, I may say that almost the only reductions in this respect which have taken place are those of the Police, and now that this matter has been referred to, I should like to make one or two remarks, as very erroneous ideas seem to be generally prevalent with regard to the action of Government in this matter.

"A great deal of correspondence took place between the Government of India and the Local Governments on the subject of Police reduction. We made many suggestions as to how these necessary reductions might best be effected. These suggestions were much objected to in some instances by several Local Governments. We told them, however, that they need not consider themselves bound specially to carry out the suggestions made, and that if the same financial results could be obtained in a manner more consonant with their views, and which did not interfere with the efficiency of the Force, we should be glad to consider them.

"The consequence was, that a reduction even greater than what we proposed in those various communications with the Local Governments took place.

"But what has been the personal effect of reduction in this branch of the service?

"We hear most lamentable stories of the great hardships which have been committed, and how numerous officials of long standing in the service have been sent adrift without any provision whatever.

"Let us ascertain the real facts of the case as regards the Police.

"All the reductions to which I have referred as having been carried out by the Local Governments affect altogether only 61 officers.

"Of this number, 39 have already been re-employed in various ways, 7 are waiting for re-employment, and the remainder, that is, the difference between 46 and 61, have not been recommended for re-employment. So that, in the matter of reduction of appointments, the Government of India cannot be accused of any harshness in the proceedings that have been taken in respect to the Police. Nearly every efficient officer has already been provided for.

"It has been said by one or two of my colleagues in the debate that, in their opinion, the Native traders could be got at in an easier manner than by the income-tax.

"It is very easy to say—'get at the Native trader'; but I am not sure that any proposals have been made for taxing this particular class in a fairer way than by an income-tax.

"It is thought that the Native traders can be reached by putting on direct taxes on articles of prime necessity, or by license-duties, and adopting other financial measures of a like kind; but I believe firmly, that if you want to make the Native trader pay his fair share of taxation, you can do it as well through a well regulated and rigidly assessed income-tax as in any other way.

"I am perfectly aware of the great objections that are urged to taxing trades and professions; they are objections that are incident to an income-tax in every country, the main objection being that the rogue escapes while the honest man pays. I am afraid the evil must always remain, and can only be mitigated by careful administration.

"Then, a proposal has been made directly to enhance the land-revenue. I cannot conceive any recommendation that could be made of greater magnitude than this.

"An Hon'ble Member said that the proprietors of the Province of Bengal under permanent settlement do not pay their fair share of taxation.

"That may be the case, but I own that, though it is, in my opinion, quite proper to tax the land for local purposes—for roads, education, police, and the like—I believe no Administration would venture, in respect of imperial wants, to interfere with those settlements, as between the Government and the landed proprietors and occupiers, which have been in existence for so many years, have been the subject of such solemn contracts, and to which the faith and honour of the Government are pledged; and therefore I do say that, though there are additional charges which it is fair to put upon the land, yet any attempt to disregard the settlement and agreement with the occupiers and proprietors, for the purpose of increasing imperial resources, is a proposal which, in my opinion, ought not to be contemplated.

"The Hon'ble Mr. Bullen Smith made some very interesting remarks on these matters, and I must say that, though I disagree with the criticisms and the strictures which he uttered on the conduct of the Government with regard to the Budget, I listened to his speech with great pleasure, for I never heard opinions expressed with greater clearness, frankness and moderation.

"With regard to taking the duty off shawls, that is, financially speaking, a very small matter.

"The reason why this duty has been removed this year is owing to certain negotiations and treaty-engagements we have come to with the Maháráj̀á of Cashmere.

"As the duty on shawls has been levied hitherto, it operated as a transit-duty on the Cashmere fabric. We thought, therefore, after all we urged on our feudatory States in India on this subject, that we had no possible pretext for maintaining any duty, either in the shape of customs or excise, which could in the least degree partake of this character.

"There was an additional reason for taking this course. The Mahárájá of Cashmere has, with the greatest liberality, complied with our request for the opening up of a free trade between India and those territories which lie to the north of the Cashmere State; and so completely has he agreed to our proposals, that, during the ensuing year, we shall be able to appoint Commissioners to lay out the trade-route throughout the whole of these wide districts, from our border in Lahoul to the border of Turkistán.

"That route will be placed under the absolute control of Commissioners, one of whom will be appointed by the British Government, and one by the Mahárájá of Cashmere.

"He has disclaimed all intention of charging any duty on goods that travel by the demarcated road, and he has done more than that in consenting to the framing of such rules as will provide a certainty of peace and safety to all traders who pass along that route.

"The present Ruler of the Yarkand State has despatched an Envoy to the Government here; he is now in Calcutta. He has, on the part of his Government, expressed himself entirely satisfied with this arrangement, and promises that he will second our efforts as far as possible.

"He came with a particular request that a British officer should be deputed to visit the Ataligh Gházi during the ensuing summer, in order that these matters might be discussed, with a view to ascertaining how the trade between India and Turkistán might be improved.

"Therefore, this matter with regard to shawls, though it is of little financial importance, is, as you will see from what I have stated, of some political and commercial significance.

"With regard to the duty on the export of grain, all I can say is that, in considering these matters of finance, when we are asked to relieve suffering interests, we must first consider what the general financial necessities of the Empire are. If we look in other directions we may find duties even more objectionable than those we levy on home-grown corn. I believe the burdens we place on our own sugar, by the operation of the internal customs-laws, are less easily defended than even the export duty on rice. All I can say is, that I hope the day is not far distant when export-duties will cease to be a portion of our financial resources, for nothing can be more objectionable, either in principle or in practice, than these duties; and I believe that they throw a much heavier burden upon trade than they bring in to Government.

"The only other proposal made as a substitute for the income-tax is to lay a tax on tobacco.

"Now, it is quite true that, in many civilised countries, tobacco is considered to be a very proper object for taxation; but I must remind the Council that tobacco in India is really an absolute necessary of life, and that, if you put a tax upon the production of tobacco, you tax the two great necessaries of life in this country, namely, salt and tobacco: I am not prepared, even in the present state of our finances, to advocate the imposition of a burden upon such a prime necessary of life as that is. Well then, let us see how our present system of taxation falls on the people at large. Taking the Land-revenue.—It is quite true that the Land-revenue is paid to a great extent by proprietors, and it is very difficult to say what portion of it comes out of the pockets of the occupier; but we must all admit that a very large portion of it does come out of the pockets of the poor cultivator. I never will admit that the land-revenue is anything but a rent belonging to the State. Whether it be a tax, or whether it be a rate, the greater portion of it is paid by the poorer class.

"In our Customs, one article under that head, namely, the duty on cotton piece-goods, amounts to something like £800,000. That must be paid almost entirely by the poorer classes. The duty on salt, namely, £6,000,000, is also paid almost entirely by the masses. Seeing that these great items of revenue, too, are paid by the general population of the country, I own that I do not consider we should be justified, looking to that great fact, in placing, unless some very great national exigency required, any very heavy additional charge which would fall upon almost every individual throughout the country.

"These, then, are the principal objections to the recommendations that have been made from various quarters; and it really comes to this, that, as we are situated at present, unless some great radical change takes place in our whole financial system, there is no other resource, except the income-tax, of which we can avail ourselves at the present moment for extricating ourselves from the difficulties in which we have been placed: therefore, when my Hon'ble friend the Financial Member is twitted for want of invention and poverty of resource, I can only say that, after every possible proposition was discussed most fully in Council, we came to the conclusion that, however some of them may be fair subjects for consideration in the future, in the present crisis it would be impossible to adopt any of them with any hope of bringing in that amount to the Exchequer, during the present year, which is necessary to create anything like an equilibrium in our finances.

"If I am asked whether I think the main principles of future Budgets should be the same as the present, I would frankly confess that I do not think so, and I agree with Mr. Strachey that there is great room for improvement.

"With that view the Council will observe that we have increased the income-tax for the present year only, and if it is found necessary to continue it, either in a decreased form or in its present amount, it will involve the necessity of further legislation; but I believe that, if we ever hope to place our Imperial Finance upon a real sound and final basis, we shall have to take a course somewhat different from that which we have been hitherto following.

"In considering these great questions, we ought to endeavour to see whether we may not gradually and carefully import such principles into our Finance as will lay the foundation, at some future day—probably when we are all past and gone—of some such system of Local Finance as is adopted in every other civilised country in the world, and which I am not disinclined to believe has been practised from time to time in some of the districts in India.

"It would be very improper, and perhaps impossible, for me to say more upon this subject. Every man must be aware of the insufficiency of provision that is made in India for the great objects of education, for providing internal communications, for sanitation, for all those civil buildings which are necessary for the decent administration of justice and for many other public purposes. Everybody must be aware of this, and that, if it is attempted to carry out all these great objects, increased taxation is necessary. I believe that increased taxation would be much more palatable if it were levied under the control and sanction of local authorities, and if the people who paid it were made sensible, by daily experience, of the benefits they derived from such taxation. All I can say is, that if greater economy can be obtained in this way—if provision for increasing wants can be made; if its result should be to give greater and more freedom of action to Local Governments and District Authorities, and to relieve the Supreme Government of a large amount of work which I believe it can but inadequately perform—the question is well worthy of the consideration of every Administration and every Local Government, and will, I believe, when it comes to be understood, receive the general support of the country."

The Hon'ble Mr. Bullen Smith's amendment was put and negatived.

The Hon'ble SIR RICHARD TEMPLE then moved that the Bill as amended by the Select Committee be passed.

The Motion was put and agreed to.

CUSTOMS' DUTIES BILL.

The Hon'ble SIR RICHARD TEMPLE presented the Report of the Select Committee on the Bill to amend the law relating to Customs' Duties. He said that the object of this Bill was to remove a number of petty articles from the Tariff. They were—Blacking, Carpets, Chemicals, China and Japan ware, Coach-builder's materials, Felt, Gold-leaf (Europe), Grass-cloth, Horns, Jute-manufactures, Lac, Marble (wrought, other than statuary), Shawls, Tallow and Grease, Telegraph-stores, Trunks and Boxes. The whole of these items at present brought in a very small amount of duty, and their retention in the Tariff seemed undesirable. The Statement of Objects and Reasons appended to the Bill was as follows :—

'The sixteen articles which this Bill proposes to strike out of Schedule A either bring in a very small amount of duty, or are subject to duty under other heads in the Tariff. When they are subject to duty under other heads of the Tariff, it is not intended to remit that duty but only to simplify the Tariff by cutting out superfluous heads.

'Galvanized iron is much more valuable than other iron. The Bill separates it from other iron in the Tariff.

'Beads and False Pearls are not always made of glass. Hence they have been removed from the head of Glass.

'Matches to a considerable value are imported into India, and seem a fit article for the payment of import-duty.

'The export-duty on shawls acts as a transit-duty on Cashmere shawls exported from India. The Government of India are urging Native States to remit their transit-duties; hence it is desirable to strike this article out of the Tariff. Shawls manufactured in British India will get the benefit of the exemption. The amount involved is small.'

The Hon'ble SIR RICHARD TEMPLE applied to His Excellency the President to suspend the Rules for the Conduct of Business.

The President declared the Rules suspended.

The Hon'ble SIR RICHARD TEMPLE then moved that the Report of the Select Committee be taken into consideration. He said that it ran thus :—

'We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations to which the Bill to amend the law relating to Customs' Duties was referred, have the honour to report that we have considered the Bill.

'We have saved Act No. XX of 1867, which provides for the transshipment, without duty, of goods arriving in steamers at Calcutta, Madras and Bombay.

'We have made no other changes and recommend that the Bill thus amended be passed.'

The Motion was put and agreed to.

The Hon'ble SIR RICHARD TEMPLE also moved that the Bill as amended be passed.

The Motion was put and agreed to.

NORTHERN INDIA CANAL AND DRAINAGE BILL.

Colonel the Hon'ble R. STRACHEY presented a preliminary Report of the Select Committee on the Bill to regulate the construction and maintenance of Public Works for Irrigation, Navigation and Drainage. He said that the Bill had not been taken into consideration in detail, but a revised draft had been put before the Select Committee, which they considered should be sent to the Local Governments and Administrations before the Bill was taken into consideration.

OBSOLETE ENACTMENTS BILL.

The Hon'ble MR. STEPHEN moved that the Report of the Select Committee on the Bill for the repeal of certain obsolete enactments be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. COCKERELL moved the following amendment :—

That the following enactment be inserted in the Schedule, Part II :—

XVI of 1838.	Bombay—Judiciary.	In section five the words "without further costs of stamps to the parties except on new exhibits if any such should be allowed to be filed," and from and including the words "but if an appeal" to the end of the section.

He said that the amendment was rendered expedient by a provision in the Court Fees' Act which had rendered the enactment obsolete.

The Hon'ble MR. STEPHEN expressed his approval of the amendment.

The Motion was put and agreed to.

The Hon'ble MR. STEPHEN then moved that the Bill as amended be passed.

The Motion was put and agreed to.

HINDU WILLS BILL.

The Hon'ble MR. STEPHEN moved that the Report of the Select Committee on the Bill to regulate the Wills of Hindús and Buddhists in the Presidency Towns be taken into consideration. He said—"I am extremely sorry that the course of business renders it necessary that I should address the Council at this late hour. The Bill was under the consideration of the Council in the month of January last. On that occasion the Council determined, on the motion of the Hon'ble Mr. Cockerell, that the Bill should be referred back to the Select Committee for six weeks, in order that they should consider the propriety of extending its provisions to the Lower Provinces of Bengal. The Committee having presented their Report on that reference, it now becomes my duty to move that it be taken into consideration.

"The position of affairs in respect to this Bill is somewhat peculiar. I consider it necessary, on account of the great importance of the subject, and because the Bill relates to the Lower Provinces, where we are now sitting, to bring this matter to the notice of the Council before it leaves Calcutta for Simla. But for this circumstance, I should have thought it my duty to postpone the consideration of the Bill; for the Council has not as yet an absolutely complete set of materials upon which to form their opinion as to the question at issue. The matter was referred for consideration to the Lieutenant Governor of Bengal, who took steps for procuring the opinions of persons acquainted with the feelings of the people in such matters, and issued a circular on the subject. Several of the answers to that circular have not yet been received, and the Bengal Government itself has not yet expressed an opinion. On the other hand, an opposition to which I do not wish to attach too much weight, but which I am far from wishing to undervalue, has been excited in certain quarters against this Bill. The Select Committee received memorials drawn up by various persons; from a Body called the Bharatabershya Sonatona Dharma Rokhini Sobha; from the British Indian Association and others, and from a considerable number of persons who shared the views of that Association. Moreover, several of the district officers had reported that there was a con-

siderable feeling among certain sections of the community against one particular provision of the Bill, that, namely, which relates to perpetuities. Under these circumstances, the Government have thought it best that I should not ask the Council immediately to pass the Bill. I ask them to take it into consideration, and when we have received the information to which I referred, then to proceed to the passing of the Bill. In particular, I think the Council has a right to an expression of opinion from the Government of Bengal. Mr. Cockerell has an amendment on the paper, and has suggested that, as a large part of the Bill is unopposed, we might pass that part of it, omitting the section relating to perpetuities, and reserving to the Council the right to legislate hereafter on that subject. With regard to that, I put myself in the hands of the Council. I do not myself think that the course which Mr. Cockerell suggests is, on the whole, the one best suited to the public convenience; but I have no strong personal objection to the adoption of that course, provided always that it is fully understood that, in postponing the enactment of this particular section under these circumstances, it is not to be supposed that we have abandoned the opinions lately expressed by us on the subject of perpetuities, or that there shall be any objection, at a more convenient time, to pass an enactment on the subject. Whether, however, the one course or the other is adopted, I consider it necessary, at the expense of inflicting some inconvenience on my colleagues, to refer to the observations made on the Bill in the communications received by the Council, so as to show that they are founded on a misconception of the nature of the particular provision objected to, and if possible to induce those who have advanced opinions hostile to the Bill to change those opinions.

"But before I proceed to that point I must make a few remarks on one or two of the minor alterations suggested by the Committee. It was proposed to extend to the wills of Hindús that section (54) of the Succession Act which provides, in accordance with the English law, that legacies made to attesting witnesses shall be void. I propose to omit that provision, because a considerable number of those [illegible] advised us on the subject state that it is the custom of Hindú[illegible] in a will becomes an attesting witness, and t[illegible] the effect of [illegible] large number of leg[illegible]es, and thus introduce great inconvenience and considerable discontent. The Committee think that that objection should prevail. We arrived at this conclusion with the greater readiness because the history of the English law on the subject shows that the provision is a vestige of a principle now generally exploded. The provision is founded on cases decided early in the eighteenth century. These cases decided that a person interested in establishing the validity of a will was an incompetent witness, and creditors, the payment of whose debts was provided for [illegible] the will, were regarded as interested and therefore as incompetent witnesses. [illegible] those decisions proceed on the old principle of excluding every witness [illegible] who was interested in the subject under dispute. The law as laid down by the Judges was somewhat modified by an Act passed in George the Second's reign, and afterwards by the Wills' Act of 1838. There, it is enacted that the will itself shall be good, but that the interest under it of such an attesting witness shall be void, unless indeed he were interested as a creditor. Independently of the Wills' Act of 1838, the general principle of rejecting the testimony of interested witnesses has been generally given up, and I do not know why this particular application of it was retained. Upon the whole, therefore, as the operation of that section of the Succession Act will cause inconvenience to Hindú testators and legatees according to the customs of the Hindús, and as the principle on which the section is founded is bad, there is no reason why it should be retained in the Bill.

"Another alteration occurs in the proviso relating to the effect of the proposed Act upon the testator's control over maintenance charged against his estate. We have so worded that provision of the Bill as to make it quite clear that, on the one hand our intention is not to take away any power which the

testator now possesses, of depriving particular individuals of maintenance, but on the other, to give the testator no additional power of deprivation. We wished, in short, to leave the whole Hindú law entirely untouched, and to leave all rights to maintenance as they stand.

"With these observations, I pass to the question of the prohibition of perpetuities, which has excited so much opposition. The section of the Succession Act on this point provides that gifts shall be void unless the property vests in some person within eighteen years after the conclusion of a life in being at the death of the testator. I may observe, to begin with, that this somewhat extends the testamentary power which, according to the last decision of the High Court, is possessed by Hindús in regard to making wills. Under these decisions a will is regarded as a gift. It is also held by the High Court that a gift must be made to a person in being; therefore, according to the latest authoritative exposition of the Hindú law and irrespective of the English law of perpetuities, a Hindú testator cannot make a gift by will to an unborn person. That is how the matter stands at present. It is true that an appeal has been preferred against that decision; but such is the established law at present. The section against perpetuities, which we propose to apply to Hindú wills, gives greater power to testators; for it allows a man to make a gift which is not to vest till eighteen years after the expiration of a life in being at the death of the testator. Since, then, the existing law of the land, as it has been expounded by the High Court, does not authorize gifts to unborn persons, whilst what we propose to substitute for it does admit of gifts to unborn persons, it is an indisputable fact that we propose to a certain extent to extend the power of testamentary disposition of property, as declared by the High Court to exist at present under the Hindú law.

"I have already mentioned the character of the opposition to this provision. [illegible] due either to misconception or misrepresentation. This admits of [illegible]

[illegible] do. It does [illegible] to interfere, [illegible] or religious [illegible] with the law of adoption or inheritance. [illegible] of the misconception and misrepresentation abroad in respect to this Bill. I may first refer to the memorial of the Bharatabershya Sonatona Dharma Rokhini Sobha. That memorial contains the following passage—

'The principle on which the English law has proceeded, in refusing o permit the creation of perpetuities, is that, according to that law, no man is the absolute oner of property to do with it as he pleases. The exact opposite of this principle is the rule of Hindú law.

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'And it is according to that law, as well as to the law of adoption, now a man destitute of male issue authorises his wife to adopt a son, another on failure of the first, a third on failure of the second, and so on, and delays the vesting of his property till the last adoption; and even in anticipation of premature death of his begotten son, though surviving him, a Hindú is allowed by his law to permit his wife to adopt a son on his (the begotten son's) demise without male issue, and, failing him, to adopt another son as successor in his stead (4§). Consequently, the proposed enactment, by which it would be [illegible] Hindú to delay the vesting of property bequeathed by him beyond the life-time of a person [illegible] the testator's decease and the minority (eighteen years) of some person in existence at the expiration of that period, will deprive the Hindú subjects of Her Gracious Majesty [illegible] continuance of the presentation of the oblation of food and libation of [illegible] of adoption, which is enjoined by the *Sástras* as an act obligatory to b[illegible] optionally, but *positively*, by every Hindú destitute, or likely to be destitute, o[illegible] male line (5||); as, henceforward, no Hindú testator shall be at liberty to [illegible] his property in his adopted son or lastly adopted son, who does not exist at [illegible] testator's death, but may be adopted several years after his demise. Thus, the [illegible] is not only an encroachment upon the Hindú law and religion, but is [illegible] strike at the foundation of one of the essential parts of the ordinary as well [illegible] law of the Hindús in general.'

"I am very glad that that statement is made, because it enables me to contradict it emphatically, and to expose the misconception upon which it proceeds. Nothing could be further from the intention of the Governor General in Council than to interfere in any way with the law of adoption. But this Bill, as it stands, has no reference whatever to that subject. Even if it is possible to create, by adoption—though I do not believe that it is—a species of perpetuity, this Bill will not interfere with it; for no provision of the Bill has said anything about adoption.

"If, however, the Bill did impose upon the power of adoption the limits which it imposes upon gifts by will, it would not narrow the power of adoption, for that power could not be exercised at a period so distant as that to which the vesting of a gift by will may, under this Bill, be deferred. Under the supposition in question, an adoption might be made at any time during the life of a widow or within eighteen years afterwards, and, during all this period, any number of successive adoptions might be made. This, I apprehend, would go beyond the existing Hindú law. By that law, as I understand, adoption must be of a living person by a living person; therefore, if the widow has power to adopt fifty persons in succession, all those persons must be living in order to be adopted, and she must of course be alive in order to adopt. I have the fullest confidence in the correctness of these assertions, but the point is one on which the Committee wish to avoid every possible risk of misconstruction or misapprehension. (We have accordingly, much against the will of those who are responsible for the artistic merits of the draft, inserted an express provision which is in these words:—'Nothing herein contained shall affect any law of adoption or intestate succession.')

"And now I come to the question of perpetuities. I addressed the Council at great length on this subject two months ago. I have nothing to take from what I then said, but I have something to add to it in order to remove misunderstandings. The main question which has to be considered is this. How is the section which we propose to apply to Hindú wills related to the existing Hindú law with respect to the creation of perpetuities *by will?* I lay particular emphasis on the words 'by will,' because I find that a great deal was made of the omission of that word in one of my former observations on this subject. I am speaking, not of perpetuities in general—not of perpetuities created by deed, nor of perpetuities created by gift *inter vivos*—but of perpetuities created by will; that is, by an instrument ambulatory during the life of the testator, and which becomes irrevocable only at his death. Having gone through all the authorities on this subject, I am happy to say that the real difference between me and those who have criticised this measure with such warmth and spirit is small. I affirm that the Hindú law nowhere confers the power to create a testamentary perpetuity; they affirm that it nowhere prohibits the creation of testamentary perpetuities; and therefore, the true question between us is, what inference is to be drawn from the silence of the Hindú law on the subject? I affirm that the inference is, that testamentary perpetuities should be forbidden; they affirm that the inference is, that they should be permitted.

"In the first place, I must make good my assertion that there is no difference between us as to the fact that there is no authority by Hindú law for the creation of perpetuities, except in the single case of perpetuities by gift for religious or charitable purposes.

"I will proceed to give, shortly, the evidence in support of that assertion; and the first witness I shall produce is one of the gentlemen to whom the Government of Bengal applied for information on this subject, Bábu Bhudeb Mukerjee, an Inspector of Schools in this neighbourhood, of whom I will say that no one can read his note on this subject without seeing that he is a man of marked ability and knowledge. I say this with the more confidence because he differs from me in his conclusions, and thinks that it will be better to permit perpetuities. He says (in the first place, that wills have no distinct place in Hindú law,

and he adds that the state of the Hindú law on the subject of wills is exceedingly rudimentary, and then goes on to say—

'The Bill proposes to apply sections 100 to 103 to Hindú wills. These limit the testator's power. But the power limited is not in measure, but in time. They make perpetuities void. Strong objections have been raised to these sections. I shall remark upon them in brief as follows. That perpetuities are not disallowed by Hindú Law is apparent from what has been said with respect to the very rudimentary condition of that law on the subject of wills. There is nothing in Hindú law either for or against perpetuities.'

"There you have an express assertion that the Hindú law says nothing on the subject.

"Next I refer to Pandit Iswara Chandra Surma. He says—

'I am aware that the creation of perpetuities is not in unison with the spirit of the advanced civilization of the West. Personally, I am opposed to it. But when it is sanctioned by the *Sástras*, and the community at large are very much in its favour, and when no evil has been known to have resulted from its operations, it does not appear to me that there are sufficient grounds for legislation on the subject.'

"When this opinion was received, as he referred to the *Sástras* and gave no authority, he was asked by Mr. Eden, the Secretary to the Government of Bengal, to state what *Sástras* he referred to. He then says—

'I do not think that there is any distinct text expressly sanctioning the creation of perpetuities; but in the face of the rulings above alluded to, no such text is necessary, for those rulings constitute the absolute law for Bengal.'

"He then quotes the authorities to which he refers as follows—

'It should not be alleged that, by the texts of Vyása ('A single partner may not, without consent of the rest, make a sale or gift of the whole immovable estate, nor of what is common to the family. Separated kinsmen, as those who are unseparated, are equal in respect of immovables: for one has not power over the whole, to give, mortgage or sell it'), one person has not power to make a sale or other transfer of such property. For here also (in the very instance of land held in common), as in the case of other goods, there equally exists a property consisting in the power of disposal at pleasure.

'But the texts of Vyása (section 27) exhibiting a prohibition are intended to show a moral offence, since the family is distressed by a sale, gift or other transfer, which argues a disposition in the person to make an ill use of his power as owner. They are not meant to invalidate the sale or other transfer.

'So, likewise, other texts (as this, 'though immoveables or bipeds have been acquired by a man himself, a gift or sale of them *should* not *be made* by him unless convening all the sons,') must be interpreted in the same manner. For here, the words 'should' 'be made' must necessarily be understood.

'Therefore, since it is denied that a gift or sale should be made, the precept is infringed by making one. But the gift or transfer is not null, for a fact cannot be altered by a hundred texts.

'Accordingly (since there is not in such case a nullity of gift or alienation), Nareda says—'when there are many persons sprung from one man who have duties apart, and transactions apart, and are separate in business and character, if they be not accordant in affairs, should they give or sell their own shares, they do all that as they please, for they are masters of their own wealth' (Chapter II).

"These texts assert only that a man is the owner of his own property, and that a man who owns an undivided share in family property can alienate that share without the consent of his co-sharers. Therefore, this gentleman argues that testamentary perpetuities are sanctioned by the *Sástras*, because the *Sástras* affirm the power of alienation *inter vivos*.

"These are the only authorities on which the Pandit grounds the right of creating perpetuities by will. Now, if you are to get an authority in favour of the right of creating testamentary perpetuities out of a text which asserts the power of a co-sharer in family property to alienate his undivided share, you may make anything out of anything.

"Another gentleman, Bábu Jaykissen Mukerjee, who is a Member of the British Indian Association, gives the following account of the matter—

'Although the power of making testamentary bequests is not expressly recognized by our *Sástras*, the legal validity which they give to alienations, however sinful, by gift or sale *inter*

nivos, of one's property, ancestral or self-acquired, to the prejudice of one's heirs, has naturally, in the absence of any prohibitory law, been construed into a tacit recognition of such a power; and we find that, from a very remote time, the Hindús of Bengal have exercised the power of making wills. Where a deviation from the rules of inheritance was intended, a dying man's wishes with regard to the disposal of his property after death were formerly, in most cases, orally given; and it was only in the rare cases of very wealthy persons that recourse was had to the more formal process of recording them on paper, in the form of *niyama-patras* or *dána-patras*, which were faithfully carried out after their death. With the increase of wealth and other changes in the circumstances of the country, the more formal mode of will-making has gradually found favour with the community; and a natural desire in the owner to preserve his immovable property in its integrity, safe from the effects of minute sub-division or from any acts of improvident waste, and to provide at least for the easy maintenance of his heirs and their descendants, has made will-making among the Hindús of Bengal more general than before. The absence, however, of any rules regarding the execution and attestation of wills, and the accordance of the same legal effect, equally, to oral and written wills, give rise to the perpetration of fraud and to ruinous litigation, which it is now time to obviate as much as could be done by legislative enactments. The present Bill, so far therefore as it declares all nuncupative wills null and void, must be hailed as a salutary measure of reform.'

"The fact is, as I stated at considerable length on the last occasion, that this is a matter in which the Hindú law is completely silent, and that it is silent because the whole subject belongs to an order of ideas altogether foreign to Hindú law.

"Assuming, then, that the Hindú law is silent on the subject, the question arises, what are the inferences from this silence? There are two sets of inferences; the first is a legal inference, and the second a legislative inference. With regard to the legal inference, it is a question for the Courts of Justice to determine. I said a good deal before as to the inference which, in point of fact, the High Court in Calcutta and the Privy Council had drawn from the state of the law on the subject. But let the legal question be decided how it will—whether the Privy Council should ultimately hold that the silence of the Hindú law authorized the creation of testamentary perpetuities, or that there is no foundation for them at all—I say, the fact that the Hindú law is silent leaves the whole question open for legislation and gives us a clear right to legislate. Much has been said of the obligation of the British Government not to interfere with the religious institutions of the Hindús. I fully admit that. It is the bounden duty of the Government not to interfere with the old and cherished and conscientious feelings and institutions of their Hindú subjects. I think we should have no moral right to break up the laws relating to the Hindú family or the custom of adoption; we should have no moral right to interfere with their religious establishments, at all events in their present state of feeling, and I admit that we ought to consider that, in these matters, our legislative discretion is bounded by the general principles of Hindú law. But I never will admit that it is our duty to preserve unaltered every legal right of every kind which our Courts may happen to recognize as being vested in Hindús, especially when such rights arise from the silence of the Hindú law and the partial and incomplete application of the English law to India. This is a state of things for which it is our duty to legislate with a view to what we must regard as the best interests of those for whom we have to legislate.

"Before I leave this part of the subject, I may refer to one argument to which I referred before. It is the argument that the Hindú law not only does not sanction testamentary perpetuities, but has provided no means to give effect to them. This is a substantial difficulty. If we are by law to sanction so strange a power as that of creating perpetuities, we must provide the machinery, and the machinery which the English law has provided is the machinery of Uses and Trusts, and much else with which I need not trouble the Council; but if we find that this machinery is not provided by the Hindú law, that proves that perpetuities are by Hindú law impossible. It is too much to ask us to supply, out of the English law, the machinery required to effect what the English law regards as a bad object. You cannot take a portion of the

English law on the subject. You must take the whole law or none at all; and anybody who knows anything of the English law on the subject and its extreme complexity, will admit that it is not desirable to introduce it into this country. This argument has been advanced by Sir Barnes Peacock, and is really conclusive against testamentary perpetuities being permitted by Hindú Law; and this is in point of fact admitted by the British Indian Association. That Association, some leading members of which are intimately connected with the case of *Tagore* v. *Tagore*, speak as persons considerably interested in the question, and consequently great weight attaches to what they admit as against themselves. I wish to call the attention of the Council to one or two paragraphs in their memorial. They say—

'The Chief Justice holds that the question of 'perpetuities' is altogether alien to and impossible to Hindú law—and this because 'there are no means provided by the Hindú law for creating a perpetuity.' Your memorialists respectfully submit, that there are the same (at any rate analogous) means admissible under the Hindú system (aided by English judicial procedure) to effect such a purpose, as were anciently to be found in the English law before the invention of 'Common Recoveries,' and before imposition of the forensic device of a rule to thwart perpetuities:—the liberty or license was *then*, your memorialists are well advised, possessed by English testators, to annex perpetual arbitrary conditions and limitations to the enjoyment of and succession to property. Moreover, the difficulty in any view is at once ad-entirely dispelled by recognizing the application to Hindú dispositions, of those two qualifications and exceptional devices, each creatures and equitable inventions of English judicature, namely, the 'trust' in its integrity (at least unshorn of its chief characteristics), and the executory devise.'

"These gentlemen thus admit that the Hindú law knows nothing of perpetuity; that it provides no means for the protection of perpetuities if they can be created. But they say, 'you have the means—trusts and the like; lend us them, and our wills will stand as well as yours.' That is an ingenious way out of a difficulty. But I say, if you are to take the English law, take it in its integrity; if you take the English Law of Trusts, take it subject to the rule against perpetuity; if you take the Statute of Uses, take the decisions which governed its application; if you take the Statute De Donis, take the Law of Fines and Recoveries with it and the disentailing Act by which they were abolished. You will then introduce into India the most intricate, complicated and difficult law that ever existed on any subject; but at all events you will be consistent. But these gentlemen ask to be allowed to adopt just as much as will enable them to carry out their wishes and to reject the rest. That is like playing the game of Heads I win and tails you lose, which is an exceedingly pleasant game if you can get any one to join you.

"I have now done with the first inference drawn from the silence of the Hindú law, that the whole matter is open to legislation. The second question is, how are we to legislate? That throws us back on general principles of policy, and to the general spirit and temper of Hindú society as applied to this subject. When I last addressed the Council, I said that no system could be more opposed to the creation of perpetuities than the Hindú system; I meant, of course, to the creation of *testamentary* perpetuities; and I think any one who looks at the report of my speech will say that it is clear that I did mean that, or else that I contradicted myself twenty times over within the space of twenty sentences. It is stated that I did contradict myself during the whole of that speech, and that my arguments were therefore entitled to no attention. I shall not answer that remark except by saying that, in describing the Hindú law as opposed to perpetuities, I meant that it is opposed to the creation of perpetuities by will, and I say so still. There are two different views of the nature of property. You may regard property, either as the property of a family, or as the property of an individual. Each of these views is perfectly consistent. According to the first view, property is the property of the family in general; the head of the family is the managing member of the property, and the property is to descend, according to certain fixed rules of descent, from generation to generation, the family remaining undivided and undisturbed. That theory obtained for many centuries, and does still obtain

to a great extent throughout the whole of India. But that theory is not peculiar to India; it obtains in many other countries. It obtains at this day to some extent under the *Code Napoleon* in France. It obtains, however, throughout India, and, subject to one very great exception, it obtains in Lower Bengal. This exception is that, in Lower Bengal, under the *Dáyabhága*, the right of alienation exists. A man has the power, without the consent of his heirs or co-sharers, to alienate, either the whole inheritance, or his own particular share. Now, I affirm that the theory of family property, whether modified or not by the power of alienation, is altogether inconsistent with the creation of testamentary perpetuities. Apart from the power of alienation, this is self-evident. If the law is that the property is always to remain in the family and to go down from generation to generation according to the prescribed course, it is clearly inconsistent that the head of the family should have the power of altering that course of succession.

"I know that it is affirmed that this does not apply to Lower Bengal, because of the power of alienation which prevails under the *Dáyabhága*. That is a complete misconception. I know perfectly well that the head of the family, or a co-sharer, has the power to alienate the inheritance, or his share; and if he voluntarily gave away his property and received no consideration for it, he would no doubt have the power, in that indirect manner, to disinherit his family; and, so far as that power extends, the individual theory of property prevails, and the family theory is given up. There is, however, no necessary connection between the power of alienation and the power of disinheriting a family by will. Suppose the proprietor sells his property and simply changes its form by taking land instead of money, or money instead of land, the substituted property would descend, according to law, in the same way as the original property; and thus, except in the rare case of a free gift to a stranger during the life of the ancestor, the power of alienation does not involve the power of altering the course of succession. That is still the case in France. If a man, there, has ten sons, he can alienate only one-eleventh of his property, and the rest must descend to his sons in equal shares. But that places no restraint upon alienation. If, for instance, a man with ten sons sells land for 100,000 francs, his ten sons would get ten-elevenths of that sum; so that the only way by which the parent could effectually disinherit his family would be by making a gift for no consideration during life, or by destroying the property which he possessed during his life; the mere changing of the form of property would not change the right of the sons to inherit, and would not give the owner any greater testamentary power than he would have possessed if he had not alienated. The principle, therefore, remains, whether the power of alienation does or does not exist. In Lower Bengal, the family theory of property does exist, subject to the power of alienation and to whatever changes may have been introduced by the gradual introduction of wills; and the family theory, on which the whole system is based, is, as I said before, radically inconsistent with the power of a testator to create a testamentary perpetuity.

"No doubt, however, the power of making wills, however introduced, has, to a certain extent, introduced into Lower Bengal what I have called the individual theory of property. Let us then consider how this theory affects the question of testamentary perpetuities. The individual theory of property obtains where each individual holds property for the time being absolutely. How is that theory related to the power of creating a testamentary perpetuity? Some of the Memorialists appear to think that it involves such a power. This is the view of the *Bharatabershya Sobha*. They say—

'The principle on which the English law has proceeded, in refusing to permit the creation of perpetuities, is that, according to that law, no man is the absolute owner of property to do with it as he pleases. The exact opposite of this principle is the rule of Hindú law. See the text of *Nareda*, 2 Colebrooke's Digest, London Edition, p. 101, B. II, Ch. IV, Sloke 6.'

"Considering the importance which the Hindú law attaches to family-rights, the assertion of the *Sobha* seems a strong one. I will, however, accept it and

see to what it leads. I have been told that I do not know much of Hindú law. I will try to learn; but I think I may claim to know something of English law, and it is certainly very new to me to hear that the English law asserts that no man is absolute owner of his own property. What is absolute ownership? It is an unrestricted power, secured to a man by law, of doing what he likes with a thing to the exclusion of all others. From this definition it follows that ownership can exist only during life, and must terminate at death, for the dead have no powers and human law cannot affect them. Now, absolute ownership in this sense is certainly well known to English law. I had always supposed that a man might do what he pleased with his own in England, as much as anywhere else. Take, for instance, this watch. It is, I have always supposed, and do still suppose, my absolute property. I may use it as I please; I may give it away; I may throw it into the river, or sell, or pledge or destroy it. But over and above the power to derive every advantage from it which a man can derive from a thing, I may also, on my death, say who is to succeed me in the enjoyment of those advantages, and I may, by the Succession Act, limit its possession to some one person for life, and after his death to his eldest son absolutely, on his attaining his majority. That I call being the absolute owner of property. If some one were to tell me 'you are not the absolute owner, because you cannot direct that five hundred years hence some person must wear that watch in one pocket and not in another,' I should say that such a man was talking nonsense. Property exists while we live, and ceases the moment we die; and it is utterly impossible, by any device, to increase the enjoyment of property beyond life. No doubt you may give a man, at death, the power to regulate, after his death, the enjoyment of what used during life to be his property; but this is a different thing from property. It is not a proprietary right at all, but a power to limit the proprietary rights of other people. A man, I say, is absolute owner of a thing when, during the whole course of life, he can do with it what he pleases; on the other hand, he is not the absolute owner if his enjoyment of the thing is restricted. Suppose my watch is what is called in England an heirloom; that it is vested in Trustees, who are to hold it upon trust to permit me to use it during my life, and to permit some one else to use it after my death, and so on, from generation to generation. Should I, in that case, be the absolute owner of the watch or not? Certainly not. The individual theory goes to this extent, that each successive generation has, for the time being, the whole property, and is the absolute owner of the subject-matter of proprietary rights. In so far as this is not so, you interfere with the individual theory; you make the living man the servant of the dead, and you prevent each generation, as it comes into being, from owning the property which it uses. The theory of absolute ownership, in short, is utterly opposed to the theory of testamentary perpetuities. Testamentary perpetuities make absolute ownership impossible as far as they extend. Therefore, whether you take the family theory or the individual theory of property, you cannot justify the creation of testamentary perpetuities. In either view of the case the practice is indefensible, and would not be permitted in any country which legislated consistently upon either principle. The family theory is opposed to testamentary perpetuities, because the power to create them enables an individual to alter the course of descent which the law has fixed for property. Testamentary perpetuities are opposed to the individual theory of property, because they prevent any one man during his life from being the absolute owner of any one thing, and subject him to the will of a dead person. In neither of these theories can you find justification of this power of the creation of testamentary perpetuities. The attempt to create such perpetuities arose when the one theory was declining and the other theory was coming in; when the managing member of family property began to consider himself as the perpetual sovereign of the family, for which he was to legislate for all future time. That, I believe, you will find to be the source of this practice, which flatters very nearly every weakness of the human mind. It flatters the love of power, for it enables a man to make laws after his

death. It flatters posthumous avarice, for it enables a man under its influence to think of his property as existing from generation to generation after his death according to his will. It flatters posthumous vanity by making a man think that he is wiser than those who will come after him, and that he, in 1870, is better able to direct what course should be followed in the year 2070 than those who will then be living.

"I am referred by the British Indian Association to the Roman law, to the Dutch law, and to some other laws, as supplying precedents in favour of their views. I do not profess to know every thing about all laws; I know a little of the Roman law, a little more of the French law, and something of the English law. In the Roman and French law, the practice of testamentary perpetuities gradually introduced itself, and under those systems it was found necessary to restrain the practice by legislation. But with regard to the English law I speak with more confidence; and although the British Indian Association say that they are well advised on the subject, it appears to me that they are in point of fact very badly advised in some of the assertions which they make. The Memorial says that the device of Common Recoveries put an end to testamentary perpetuities:—

'Your memorialists respectfully submit, that there are the same (at any rate analogous) means admissible under the Hindú system (aided by English judicial procedure) to effect such a purpose, as were anciently to be found in the English law before the invention of 'Common Recoveries,' and before imposition of the forensic device of a rule to thwart perpetuities:—the liberty or license was *then*, your memorialists are well advised, possessed by English testators, to annex perpetual arbitrary conditions and limitations to the enjoyment of and succession to property.'

"The memorialists are thus advised that, before Common Recoveries were invented, testamentary perpetuities were permitted in England. Whoever advised them thus advised them wrong. At the time when Common Recoveries were invented, and long afterwards, land could not be devised at all in England, and personal property was never capable of being entailed. The question of perpetuities arose, not in connection with wills at all, but in connection with deeds. Common Recoveries were invented in the reign of Ed. IV, and down to the 32nd of Henry VIII, many years afterwards, no Englishman could make a will of land. The right to do so was created by the 32nd of Henry VIII: consequently, the Association is quite misinformed as to the English law upon the subject; but as they wish to know how the law stands, I will shortly refer to the facts, omitting exceptions and qualifications which would have to be introduced in a complete account of the subject. For some time after the Conquest, land could neither be devised nor aliened. It was granted for the life of the tenant on the condition of military service. By degrees, the power of alienation was introduced. The Judges tried to extend, and the nobles, who were then in possession of the principal legislative power, tried to prevent, it. In order to effect this object, a practice was introduced of granting land to a man 'and the heirs of his body.' The Judges held this to be a conditional gift, which became absolute when the condition was fulfilled by the birth of an heir of the grantee's body. To meet this, an Act, called the Statute De Donis, was passed in the time of Edward I.

"It provided that gifts in the form in question should be strict entails, and that the land should descend to the heirs of the grantee's body without power of alienation. Blackstone gives an account of the way in which this Act worked.

'Thus much for the nature of estates-tail: the establishment of which family law (as it is properly styled by Pigott) occasioned infinite difficulties and disputes. Children grew disobedient when they knew they could not be set aside: farmers were ousted of their leases made by tenants in tail; for, if such leases had been valid, then under colour of long leases the issue might have been virtually disinherited; creditors were defrauded of their debts; for, if tenant in tail could have charged his estate with their payment, he might also have defeated his issue, by mortgaging it for as much as it was worth: innumerable latent entails were produced to deprive purchasers of the lands they had fairly bought; of suits in consequence of which our ancient books are full: and treasons were encouraged; as estates-tail were not liable to forfeiture,

longer than for the tenant's life. So that they were justly branded, as the source of new contentions, and mischiefs unknown to the common law; and almost universally considered as the common grievance of the realm.'

"This was the system which was overthrown by the invention of Common Recoveries in the reign of Edward IV. That was the state of things, as described by Blackstone, at the time when these gentlemen who memorialized the Council say that they are well advised that English testators then possessed the liberty 'to annex perpetual arbitrary conditions and limitations to the enjoyment of, and succession to, property.' English testators never had the power to annex anything of the kind; for, first, we find that, at the time to which the memorialists refer, wills of land could not be made at all, and then, when long afterwards the attempt to introduce testamentary perpetuities was made, nobody had the power to make such a will as they describe. But it does not stop there. The power to make wills was introduced by degrees. I need not trouble the Council with describing the growth of Uses and Trusts; but when trusts came to be recognized by law, new attempts to create perpetuities were made, and the Courts of Justice had to devise new modes of defeating these attempts, as they had defeated the attempt of Parliament itself to introduce perpetual entails. All the history of England shows the evil of testamentary perpetuities. Even if the legislature were to provide for it, means would be found to defeat it, because of the evils which would be intolerable.

"Having thus considered the historical precedents referred to, I come to the question of general convenience. I have carefully read through every thing I could find on this subject, and every paper forwarded to me by the Bengal Government. I find a great deal said about the Hindú law and the English, Dutch and Roman laws, and I find references to all sorts of texts and *Sástras*. But there is one thing I do not find. I do not find one single remark which even claims to show that testamentary perpetuities would be convenient or suitable or beneficial for the public. I find a few remarks as to the disintegration of families, and provision for families, as if those who live now knew better how to manage property than persons who will be living when it has to be managed, perhaps, a hundred years hence.. Why should this be expected? That is a simple question to which it is difficult to give an answer.

"I find in one paper that exceptions are taken to the account I gave of perpetuity. In that paper it is said—

'The whole proposition is a gross, arbitrary, and scandalous assumption. No man who desires to create a perpetuity for a moment thinks that he will thereby '*perpetuate his own enjoyment*' after 'he is dead and gone,' particularly 'by interfering with other people's enjoyment of it' He may have different motives for what he may do; he may wish to make a permanent provision for his family, or to transmit his family name from generation to generation, or to found a religious trust for all time; but he must be considered a lunatic if he thinks that he will thereby 'perpetuate his own enjoyment' after 'he is dead and gone.' Mr. Stephen only creates an absurdity in order to abuse it. It reminds us of the old saying—'give a dog a bad name and then hang it.' Then Mr. Stephen confounds accumulation without enjoyment with the perpetuation of enjoyment. The first is certainly objectionable, because it is opposed to the natural rights of man and to the essential condition of property. What is property for, if it is not to be used and enjoyed? and we should consider the man who would tie it up against all use and enjoyment an enemy to society.'

"They refer to the case I referred to and say—

'And, happily for the credit of human nature, cases like those of Thellusson and Assima Kumár are rare. In fact we doubt whether there is a third case of its kind in the whole range of English and Indian decisions. We would dispose of a testator who would thus tie up his property as a lunatic and therefore disqualified to make a will. The other man, who is solicitous to see his family well provided for, to guard against the dissipation of the family fortune, and to secure the continuance of the family name and prestige, acts on the impulse of nature, and is justly entitled to the sympathy of all honest men.'

"That argument goes a very long way, and it appears to me to come to this. Wise perpetuities should be permitted and foolish ones prevented. Courts of Justice are to say to testators, 'you may create testamentary perpetuities,

but if, in the exercise of that power, you do anything that we consider absurd, we will treat you as a lunatic. We will consider, with reference to each scheme, whether it involves accumulation without enjoyment or the perpetuation of enjoyment. We will always entertain the question whether you, the testator, are a mischievous lunatic or a rational man.' Surely this would be monstrous. Surely we ought once for all to lay down a rational rule on the subject. Of course the cases to which I referred are extreme cases, but it is by extreme cases that you test principles. You see the absurdity of letting a man tie up his property for ninety-nine years. Then, where do you stop? At sixty? At thirty? When you interfere at all, you give up the principle of absolute ownership as you understand it, and I defy you to find any other, except that of general convenience, to which I appeal. I say, let a man say how his property is to be enjoyed during the lives of those whom he knows and of those who come immediately after them, but do not let him make laws for unborn generations. You say, in virtue of the principle of absolute ownership of property, we will permit men to legislate as to the future disposition of their property for all future time, subject only to this, that if they legislate in a way which we think absurd, we will treat them as lunatics. Which of us deals with testators most liberally and rationally?

"It is said that such acts as those of Thellusson and Assima Kumár are rare. It may be very true that they are rare now, but that is because they are illegal; if they were not illegal, they would be just as common as rich avarice, rich folly and rich vanity could make them. If men who know the probable illegality of such acts will take the risk of having their wills set aside for the chance of being able to do them, can it be doubted that, when their legality is established, you will have scores of such cases, or that they will create scandals which will disgrace the country for generations to come? In connection with this matter, I wish to refer to a remarkable paragraph in the paper by Bábú Bhudeb Mukerjee, to which I have referred before. He makes a very remarkable observation as to the causes of the desire to create perpetuities by will and the sources from which it arises.

'Indeed, the desire to ensure their families against decadence is growing into strength among the influential classes of the Native community, as the old generation of men with fatalist ideas are giving way to others who bethink themselves of human means to avert or stave-off an impending evil. Not long ago, there was a movement among certain members of this class in favour of a law of primogeniture. However repugnant to the natural sense of justice and to the time-honoured law and usage of the country that movement was, it hardly called forth one dissentient voice. The continued existence of certain great and rich families in a country is in itself a great good, and, under certain circumstances, it is absolutely necessary to the growth and preservation of a people. One may believe, therefore, that, where the law of equal division of property as well as other causes are continually operating to disintegrate large estates, the instinct of the people may seek for some means by which to secure the continued existence of such estates among them. The desire to create perpetuities, as I have seen it manifested, does not seem to me to have sprung up from anything like a wish for posthumous legislation, or for protracting enjoyment of property beyond death. On the contrary, the desire for perpetuities, here, has much more to do with a weak hopelessness and apprehension for the future. It springs up from the same source which, some time ago, induced the movement for a law of primogeniture in favour of certain classes of the community, a movement which can in no way bear the interpretation that has been put upon perpetuities. Both are meant to counteract the disintegrating influences which are in active operation. Believing thus, I feel persuaded that the passing into law of the present Bill with the sections against perpetuities will be anything but a popular measure. It will appear to have deprived the Bengáli testator of a power which his own law gave him, and it will greatly increase endowments to idols for the beneficial *use* of the testator's descendants. The evil of locking up capital by religious endowments will thus be hastened. Section 105 is not made applicable to Hindú wills, and section 108 cannot interfere to prevent the appointment of *Seváyits* to idols in perpetuity, as the property *vests* in the idols at once and without delay.'

"Now, to whom do these remarks apply? They must be a small class and a wealthy class. I cannot refrain from one or two observations, which I hope may reach their attention.

"They wish to perpetuate their family names and estates. I do not say a word against old families or great estates. I can recognize both, where the members are men of sense and wisdom, as the natural bulwarks of the country as much here as in England. But there are two ways of perpetuating families, a natural and an artificial way. Perpetuate families by all manner of means, and make them proud of your name; preserve your family greatness, prestige and power. But if you attempt to do so by endeavouring to set aside the natural course of events, you will miserably fail. You cannot do it by trying to relieve your descendants of the anxieties and responsibilities which are the common lot of us all, and the great motives to all honourable exertion. We have most of us known, in England, cases in which attempts have been made to set up parchment fortifications against extravagance and folly, and, by the arts of the Conveyancer, to relieve a man from the natural responsibilities of life; but all such attempts have failed, and we have all seen cases in which names which ought to have been noble have been dragged in the dirt, and fortunes which ought to have been princely scattered in the gutter, in despite of all that could be done by the most skilful Conveyancers in England to avert the calamity.

"And I would say to all who, in this country, are making such attempts, do not trust to anything so weak and miserable as the protection which testamentary perpetuities will afford your families. If you want to perpetuate your families, trust to education, to vigorous manly labour, to an honourable ambition; point out to your sons the careers which are open to them; show them the bench of the High Court, the ranks of the Civil Service; tell them that science and knowledge of every kind have before them as wide and important a field in this country as in any part of the world, and in that way perpetuate your family and your names from one generation to another. It is the only way of doing it.

"I wish to pass on to Babú Bhudeb Mookerjee's remarks on religious endowments which I have just quoted.

"He says, and some of the memorialists say with him, that it is inconsistent to permit perpetuities in connection with religious endowments and to prevent them for other purposes. That is a dangerous argument; for, although it may prove that the two stand on the same footing, it does not prove that either stands on a good one. They are in fact, however, essentially different. Testamentary perpetuities to individuals have nothing to do with the Hindú religion, but these gifts to idols have a great deal to do with it. The legislature ought not to interfere with the Hindú religion, and I, for one, never would make such a proposition and should consider it improper and dangerous. It does not, however, follow that we are bound to imitate, in secular affairs, what we are obliged to permit in regard to religion. Being an Englishman, and having to assist in legislating for the Hindús, I think myself debarred from legislating on that subject. That being the state of the case, I should wish to act straightforwardly towards an institution with which I have no sympathy, and for that reason I do not propose to apply section 105 of the Succession Act to Hindú endowments. That section is copied from an English Act of George II. It provides that bequests for charitable purposes must be made by a will executed twelve months before the death of the testator. If we were to extend that provision, I should feel that it was a side-blow against Hindú endowments, and I would scorn to do anything by a side-wind which I could not do directly.

"That particular clause was originally intended as a preventive against the undue influence said to be exercised by Roman Catholic Priests on dying men. But that is not the state of things in this country; at least the papers before us afford no evidence of its existence. Let the Hindú laity come and say 'protect us against our priesthood,' and we will legislate fast enough; but in the mean time it is not only our policy, but our duty, to abstain from all interference with religious endowments. It is said that these endowments are used as a mode

of providing individual perpetuities, and that a colourable gift to an idol is often made for that purpose. If that is so, it is a question for the Courts of Justice to determine whether such a gift is valid or not; it is not a question with which we can deal, sitting here. Whether such a will would be good or bad is a question on which I give no opinion, and must leave to the determination of the High Court should it arise. This Act will have no effect whatever on that question. It is said, also, that the question of testamentary perpetuities is still under appeal, and that we ought to wait for the determination of that appeal; but, it being admitted and proved that the Hindú law is silent on the subject, all that the Privy Council can say is that, there being no prohibition, they are permitted; and in this case, for the reasons specified above, we have, I think, a right to legislate.

"The Hon'ble Mr. Cockerell, I understand, agrees with me on the subject of perpetuities; but he has given notice of a motion for the omission of that clause for the present, in order that the Bill might be passed at once. To this proposal I have no very decided objection, and will place myself in the hands of the Council as to the course to be adopted."

The Motion was put and agreed to.

The Hon'ble MR. COCKERELL moved that the Bill be amended by substituting, in section 2, line 3, the figures "99" for the figures "103," and that the Bill so amended be passed.

As the effect of this proposed alteration of figures was the omission from the Bill of those provisions of the Indian Succession Act which imposed a restraint upon the creation of perpetuities by will, it was necessary for him to join the two motions, in order to explain the apparent inconsistency of now proposing to set aside one of the chief recommendations of the Select Committee of which he was a member, a recommendation which he not only supported in Committee, but had, on the two previous occasions on which this Bill had come before the Council, strongly advocated.

He (MR. COCKERELL) went entirely with his Hon'ble and learned friend (Mr. Stephen) in his condemnation of the sufferance of testamentary perpetuities, which it was now attempted to support by the alleged authority of the *Sástras* and the sanction of ancient usage.

We all knew what capital had, on many occasions of political agitation in England, been made out of the groundlessly raised cry of "No Popery;" and if there—where, he ventured to say, the proportion of thoughtful men, men who could give a good and substantial reason for their belief in regard to any subject, was much greater than in this country—people were, to a great extent, led away by such an artifice, we should hardly be surprised to find that the cry raised by a comparatively interested few 'the *Sástras* are in danger' should have the effect of arraying against us in this matter such a consensus of opinion on the part of the Natives of Bengal, as was expressed in the communications received by the Council.

In dealing with a measure of this kind, we should not therefore be deterred, by a mere unreasoning opposition, even though the feeling which prompted it might seem to be general on the part of those for the regulation of whose affairs we proposed to legislate, from imposing, in the interests of the community, those restraints upon the capricious exercise of his dominion over property by the individual, which the experience of all civilized countries had shown to be needful.

Had the opponents of the proposal to prohibit, by legal enactment, the creation of perpetuities by will, been able to adduce any reasonable grounds for their opposition? They appealed to the authority of the *Sástras* and claimed for it the sanction of custom.

Even if time permitted he (MR. COCKERELL) should hardly feel justified in attempting to add anything to the most able and interesting exposition of the

case and to the exhaustive arguments of the learned mover of the Bill, as regards this alleged authority of the *Sástras*. Mr. Stephen had shown most conclusively that the authority claimed was, even according to the shewing of the claimants themselves, of a purely negative character; that is to say, the utmost that could be truly alleged was that the *Sástras* did not contain any prohibition of perpetuities by will—the real fact being, as so ably argued by the learned member, that the ancient Hindú lawgivers, having no conception of such instruments as wills, were necessarily silent on the subject of testamentary capacity.

Then, as regards custom and usage, what were the facts of the case? It would perhaps be in the recollection of those members of this Council who took part in the debate on the Panjáb Tenancy Bill, that one of the strongest arguments against the allegation of a power of eviction of their tenants being vested in the landlords was that, to establish the existence of such a power, it must be proved to have been exercised, and that it was idle to assert that such power was derived from custom, unless the facts constituting such custom, namely, instances of the power being commonly put in practice, could be adduced. He (MR. COCKERELL) would apply that argument to the present case, and contend that, in the absence of any proof of the power of creating testamentary perpetuities having been commonly exercised, the sanction of usage could not be reasonably claimed in support of such power. And he said that those who claimed the sanction of usage in this matter had failed to cite any illustrations of its existence.

It was very remarkable, he thought, that the only instances known to them of the attempt to create perpetuities by will had become the subject of litigation, thus showing, it was fair to assume, that, so far from the practice being recognized as sanctioned by usage, its effect had always been to call forth opposition on the part of persons interested in the equitable devolution of the property concerned.

Entertaining these views, he should not have hesitated to support the mover of the Bill, had he proposed to pass it with the clauses relating to perpetuities, and he should have greatly preferred that course to the one which he was now impelled to take in this matter.

But his Hon'ble and learned friend, for the reasons which he had just stated, was not prepared to proceed with the measure, and he (MR. COCKERELL) was apprehensive that, in that case, the proposed legislation, notwithstanding the great importance of its early adoption, might be indefinitely deferred.

Under this apprehension he had moved this amendment, and it would perhaps be useful for the correct appreciation of the proposal now before the Council if he briefly recalled to the recollection of his Hon'ble Colleagues the antecedent circumstances of the Bill.

In its original shape, the Bill omitted all reference to perpetuities, and their prohibition, as was clearly shown by the published papers relating to the measure, formed no part of the legislative scheme of Mr. Stephen's predecessor, under whose superintendence the Bill was framed.

The proposal to legislate for the regulation of the wills of Hindú testators was founded exclusively on the expediency of restraining the fraudulent practices and excessive litigation which were believed to result from the absence of such regulation. The application of clauses prohibiting the creation of perpetuities by will was an increment to the original Bill, which it acquired in its passage through Committee. Important and eminently desirable and expedient as he (MR. COCKERELL) admitted that addition to be, he considered that the importance of the original object of the Bill was undoubtedly greater; and sooner than consign its accomplishment to the uncertainties of the future, he would for a time forego the legislative prohibition of perpetuities, and pass the Bill in its original shape, with the proposed extension of the local limits of its operation. For the people of Bengal not only did not oppose the application

to themselves of the main provisions of the Bill, but they were unanimously agreed that, if there was no restriction imposed on testamentary perpetuities, the proposed extension of the operation of the rest of the measure was on every account desirable.

There was, moreover, another aspect of this question which ought especially to commend itself to the favourable consideration of this Council at the present juncture. The immediate passing of this Bill would have the effect of opening up a new and additional source of revenue, which was so much needed in the financial year on which we had just entered. By the recently enacted Court Fees Act, a duty of two per centum on the amount involved was imposed on probates of wills. When the imposition of an *ad valorem* duty on such instruments was first proposed, it was objected that the tax would be most partial in its incidence, falling almost exclusively on Europeans, whose wills alone were at that time affected by the Indian Succession Act. The answer to that objection was that, on this Bill becoming law—and that event was then expected to occur very shortly—the tax would cease to be of a partial character, and then the rapid extension of the area of the incidence of that taxation might be confidently anticipated. He thought he might say that it was in view of these circumstances that the amount of that duty was ultimately fixed at two per centum.

It must be remembered, also, that a probate-duty was in fact a limited succession-duty.

After all that had been said to-day and on former occasions, as to the merits of making a succession-duty a part of our fiscal system, he thought that, considering the obvious advantage of gaining such experience of its probable effects as might in some degree be obtained from a tentative measure, such as the one now proposed, the adoption of the amendment would, when regarded from this point of view, be held to have much in its favour.

And even in regard to the question of perpetuities, the amendment held out some compensatory advantage. The correct principle of taxation was universally allowed to consist in such an adjustment of it as to make it reach the luxuries of the rich. He said, then, if the vicious luxury of creating testamentary perpetuities was to be suffered to exist, or rather if it was not to be prohibited by law, at least for a time, then let it at least be subjected to reasonable taxation. If we were deterred for the present from barring the indefinite postponement of the absolute enjoyment of the property of a Hindú testator, we might at least, with advantage to the exchequer, provide that there should be no delay in the *vesting* of that portion of it which, when this Bill became law, could be justly claimed by the tax-gatherer.

The Hon'ble MR. STRACHEY said that he held a very decided opinion as to the course that ought to be followed on this occasion, and he hoped that the amendment before the Council would be rejected. He thought that, after all that had transpired, if we took the course of now striking out the clause relating to perpetuities, we should take a course little to the credit of the legislature. Mr. Stephen had shown, in the most forcible manner, that the objections to this part of the Bill were absolutely worthless, and that there was no foundation whatever for saying that testamentary prepetuities were in any way recognized by the Hindú law. At the same time MR. STRACHEY agreed with Mr. Stephen that there was no necessity at the present moment for passing the Bill. He thought it quite proper that the measure should stand over for further discussion, but he would much sooner see the Bill abandoned altogether, than consent to pass it with the omission of this particular provision. It might be said that it would be open to the legislature hereafter to amend the law. As a matter of theory, that might be true; but as a matter of fact, it would be impossible to say how long the law would be left in its present unsatisfactory state.

With regard to the financial considerations to which Mr. Cockerell had referred, they seemed to MR. STRACHEY to be of no importance. In the first place, the sum of money at stake must be, he supposed, from the nature of the case, quite insignificant; but if he was wrong, and the sum was important, still he could not consider that it would be right, on such considerations, to abandon what seemed to him a principle of the highest importance. He therefore thought the further consideration of this Bill should stand over.

The Hon'ble SIR RICHARD TEMPLE said that he was not very well acquainted with the subject under discussion, but he would ask, what was the objection to pass the Bill without one particular clause? He was in favour of passing the Bill with Mr. Cockerell's amendment.

Major General the Hon'ble SIR HENRY DURAND said that he had assented to the introduction, into this Bill, of the clause to which the Hon'ble Mr. Stephen had referred, providing that nothing in the Bill should interfere with the law of adoption and intestate succession amongst the Hindús, and he did so merely to remove all possible objection to the passing of the Bill. That being done, he saw no reason why the Bill should not be passed at once as amended by the Select Committee.

As far as testamentary perpetuities were concerned, his own experience was entirely in favour of the view taken by Mr. Stephen. SIR HENRY DURAND had read most carefully all the papers before the Council, and had marked many of the passages which had been quoted. The conclusion he arrived at was, that it was quite a new kind of juridical criticism to say that, because a system of law omitted entirely to treat of a particular prohibition, the absence of any mention or notice of it was to sanction the very thing prohibited. If we accepted the proposition, that any law, by omitting to notice a particular subject, authorised the doing of that particular thing, it appeared to him to be contrary to all sense: He would vote against Mr. Cockerell's amendment. He thought the Council should proceed to the passing of the Bill.

The Hon'ble MR. COCKERELL then asked leave to withdraw his motion.

Leave was granted.

The Council then adjourned *sine die*.

WHITLEY STOKES,
Secy. to the Council of the Govr. Genl.
for making Laws and Regulations.

CALCUTTA,
The 5th April 1870.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture, to the completion of the manufacture of

fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

Simla, the 2nd May 1870.

No. 2124.—The Right Honorable the Governor General in Council is pleased to re-attach, to the Bengal Division of the Presidency of Fort William, Mr. T. F. W. Smith, of the Civil Service, who returned from furlough on the 11th ultimo.

No. 2128*A*.—The Right Hon'ble the Secretary of State having, in accordance with the provisions contained in the 5th section of the Indian Councils Act 24 and 25 Vic., Cap 67, appointed Mr. Barrow Helbert Ellis, of the Bombay Civil Service, to be a Provisional Member of the Council of the Governor General of India, and a vacancy having occurred in the said Council by the resignation of the Hon'ble G. N. Taylor, Mr. Ellis has this day taken the oaths and his seat, under the usual salute, as an Ordinary Member of the Council of the Governor General of India.

The 4th May 1870.

No. 2151.—Notification No. 1878, dated the 31st March last, permitting Surgeon-Major W. Williamson, in temporary Civil Medical charge of Saugor, in the Central Provinces, to resign his appointment, and nominating Surgeon-Major G. F. Trimnell to act in that post, is hereby cancelled.

No. 2153.—Mr. J. C. Williams, Bengal Civil Service, having obtained a Certificate of High Proficiency in Persian, is presented with the authorized donation of Rs. 2,000.

Mr. John Hill Twigg, Bengal Civil Service, having obtained a Certificate of High Proficiency in Urdu, is presented with the authorized donation of Rs. 1,000.

No. 2157.—Third Grade Sub-Assistant Surgeon Kedarnath Dutt is permitted to resign the service of Government.

The 5th May 1870.

No. 2181.—The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV. of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to

the Government of India in the Home Department at the Presidency to public inspection upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying :—

No. 446.—Mr. W. R. G. Hickey, Civil Engineer, Darjeeling, for getting rid of night soil and other filth by a process of carbonization or dry distillation with utilization of the products by which economy and freedom from nuisance will be secured.

No. 448.—Mr. Charles Fouraeres, Executive Engineer in the Department of Public Works, Soane Circle, of the Central Workshops at Dehree, near Arrah, for excavating wells or the foundations of anicuts and other hydraulic works.

No. 450.—Mr. William Thurston Waite, of Southampton, England, Fellow of the Chemical Society of London, for improvements in the treatment of saccharine matters.

No. 452.—Mr. S. C. Davidson, Tea Planter, residing at Burkhola, Cachar, for a process of withering and preparing tea leaf previous to rolling, and of finally drying tea preparatory to packing, by exposure to the influences of the atmosphere of artifically-heated rooms.

No. 454.—Mr. Thomas McMeekin, Manager of the Doodputlee Tea Garden in Cachar, and residing at Doodputlee, for improving the sifting of tea either before or after its manufacture.

No. 461.—Mr. James Nixon Grainger, Civil Engineer and General Superintendent of Public Works Stores and Workshops at Madras, for working of punkahs by compressed air.

No. 463.—Mr. Francis Anthony Groves, Coffee Planter, Ootacamund, Neilgherry Hills, for improving the method of preparing coffee on estates.

No. 472.—Mr. Gustav Albrecht Carl Bremme, of Liverpool, in the County of Lancaster, England, Civil Engineer, for certain improvements in the machinery for breaking and softening flax and other fibrous materials, which improvements are applicable to calendering rollers and other purposes.

No. 487.—Mr. George Eveleigh, of Tredegar Road Bow, in the County of Middlesex, England, for improvements in the manufacture and purification of gas for lighting, and in the means of applying the same to heating purposes.

No. 488.—Mr. Jean Meille, of Grenoble, in the Empire of France, for improvements in winding and spinning silk from Cocoons.

No. 2187.—The Governor General in Council is pleased to permit Mr. W. Ford, C.S.I., to resign the Civil Service from the 10th December 1869.

The 6th May 1870.

No. 2203.—Mr. J. Geoghegan, of the Bengal Civil Service, has reported his departure from India on furlough by the steam ship *Hindoostan*, which was left by the Pilot at Sea on the 12th ultimo.

JUDICIAL.

The 3rd May 1870.

No. 746.—*Appointment.*—The Governor General in Council is pleased to confirm the appointment made by the Honorable the Chief Justice of Mr. J. S. Carstairs to officiate as Registrar of the High Court at Fort William in Bengal in its Appellate Jurisdiction, with effect from the forenoon of the 2nd ultimo.

The 6th May 1870.

No. 761.—Her Majesty has been pleased to appoint the Hon'ble Sir Richard Couch, Knight, to be the Chief Justice of the High Court of Judicature at Fort William in Bengal.

Sir Richard Couch took his seat on the 26th ultimo.

REVENUE.

(GEOGRAPHICAL.)

The 5th May 1870.

No. 154.—Lieutenant R. V. Riddell, R.E., Deputy Superintendent, 3rd Grade, in charge of No. 5 Topographical Party, Bundelcund Survey, has obtained one month's privilege leave of absence, with effect from the 2nd instant.

SANITARY.

The 6th May 1870.

No. 134.—Dr. J. M. Cuningham, Sanitary Commissioner with the Government of India, rejoined his appointment from the privilege leave granted to him on the 24th April last.

E. C. BAYLEY,

Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 5th May 1870.

No. 53.—His Excellency the Viceroy and Governor General in Council is pleased to declare the provisions of Act VII. of 1870 (the Court Fees Act) applicable to the Cantonments in Central India.

POLITICAL.

The 5th May 1870.

No. 699.—His Excellency the Viceroy and Governor General in Council is pleased to invest the Chief Commissioner of Mysore and Coorg with the powers of a Local Government, under Act XX. of 1869, in respect to all matters connected with the Bangalore Rifle Volunteers.

The 6th May 1870.

No. 708.—Whereas it appears to His Excellency the Governor General in Council that the name of Sookhmungul Sing, Talooqdar of Shahmow, in the District of Roy Bareilly, in Oudh, has been wrongly entered in the fourth list of Talooqdars and Grantees which was prepared by the Chief Commissioner of Oudh under section 8 of Act I. of 1869, and published in the *Gazette of India* in Notification No. 1003, dated 20th July 1869, the Governor General in Council, under section 9 (clause 2) of the said Act, is pleased to order that the name of Sookhmungul Sing be removed from List No. IV. and inserted in List No. II., and the Talooqdar's name is accordingly published in the following Supplementary List :—

Supplementary List No. II., prepared in accordance with section 8, *Act I. of* 1869.

NUMBER.	NUMBER IN LIST NO. I.	NAME OF TALOOQDAR.
130	211	Sookhmungul Sing.

No. 713.—On Monday, the 2nd instant, at 7 o'clock A. M., the Viceroy and Governor General received the Maharaja of Jummoo and Cashmere in private Durbar at Sealkote.

The Military Secretaries to the Viceroy and to the Punjab Government, and an Aide-de-Camp of the Viceroy, with an escort of Irregular Cavalry proceeded to the camp of the Maharaja and conducted him in their carriage to the Durbar.

On alighting from his carriage, the Maharaja was received by the Secretaries to the Governments of India and the Punjab, and was conducted by them to the Viceroy, who met His Highness at the border of the carpet, shook hands with him, and conducted him to a seat on his right. The Maharaja was accompanied by the heir apparent and 17 sirdars and attendants. The Maharaja and the heir apparent received Sirwarnas. Suitable presents were also given to the Maharaja, the heir apparent, and Raja Moti Sing—a relative of the Maharaja. The attendants presented nuzzurs, which were touched and remitted.

Utter and *pawn* were distributed to the Maharaja by the Viceroy and Governor General, and to the others by the Secretary. On taking leave, the Maharaja was accompained by the Governor General to the border of the carpet, and conducted by the Secretaries to the Governments of India and the Punjab to the carriage, and by the Military Secretaries to the Viceroy and the Punjab Government to his camp.

Troops were drawn out to line the street and present arms. A salute of nineteen guns was fired on the arrival of the Maharaja, and again on his departure.

No. 714.—On the same day, at 6 P. M., the Viceroy and Governor General, attended by the Officers of his personal and official Staff, the Civil and Military Officers of the Punjab Government present at Sealkote, the General Commanding and his Staff, proceeded in state under a royal salute to return the visit of the Maharaja of Jummoo and Cashmere.

The Maharaja deputed his son with two officers of State to the Viceroy's residence, and himself came out half way to receive and conduct His Excellency to his camp.

The Viceroy and the Officers in attendance took their seats on the right of the Maharaja, and the Secretaries to the Governments of India and the Punjab on the left. The Maharaja presented the usual Sirwarna.

The attendants of the Maharaja presented nuzzurs, which were touched and remitted, and the Maharaja presented to His Excellency the usual gifts.

Uttur and *pawn* were served to the Viceroy by the Maharaja, and to the others by one of his principal Officers.

The Maharaja conducted His Excellency to the place where he entered his carriage, and the heir apparent accompanied His Excellency a short distance from the camp.

A royal salute was fired by the Maharaja on the arrival and departure of the Viceroy.

GENERAL.

The 4th May 1870.

No. 718.—*Leave.*—Mr. Rai Debee Pershad, Extra Assistant Commissioner, Raepore, in the Central Provinces, is granted leave of absence on medical certificate, under the Uncovenanted Absentee Rules, for six months from the date on which he may avail himself of it.

No. 720.—In consequence of the return from sick leave to Europe of Colonel D. Brown, Commissioner of Tenasserim, the following arrangements in the British Burmah Commission are sanctioned by His Excellency the Viceroy and Governor General in Council, with effect from the 18th March 1870:—

Lieutenant-Colonel E. M. Ryan, Officiating Commissioner of Tenasserim, to revert to his substantive appointment of Deputy Commissioner of the 1st Grade.

Major A. G. Duff, Deputy Commissioner of the 3rd, but officiating in the 1st Grade, to revert to his position of Deputy Commissioner of the 3rd Grade, but officiating in the 2nd Grade.

No. 721.—The services of Major A. G. Duff, Deputy Commissioner of the 3rd, but officiating in the 2nd Grade, are placed at the disposal of the Home Department for employment as Magistrate of the Town of Rangoon.

The 6th May 1870.

No. 737.—*Leave.*—Lieutenant-Colonel R. Ouseley, Officiating Commandant of the Bhopal Battalion, has been granted privilege leave of absence for 20 days, from the 22nd April 1870.

TELEGRAPH.

The 30th April 1870.

No. 382.—*Leave.*—Mr. E. Faulkner, an Assistant Superintendent of the 1st Grade in the Telegraph Department, Madras Division, is granted privilege leave of absence, under the Uncovenanted Absentee Rules, for three months, with effect from the 25th January 1870.

H. LEPOER WYNNE,

for *Offg. Secy. to the Govt. of India.*

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

LEAVE AND ALLOWANCES.

Simla, the 6th May 1870.

No. 257.—The Secretary of State for India has confirmed the Rules regarding Uncovenanted Servants overstaying privilege leave, which are contained in the Notification of this Department, No. 846, dated the 1st February 1870, and published in page 100 of Part I. of the *Gazette of India* dated the 5th idem.

SEPARATE REVENUE.
(POST OFFICE.)

The 5th May 1870.

No. 230.—The Governor General in Council is pleased to notify the following addition to the entry No. 23 in the new revised List of Privileged Offices under the new Postal Rules published in the *Gazette of India* of the 12th March 1870, pages 173 and 174:—

Entry No. 23 *as at present.*	*Entry No.* 23 *as now modified.*
District Officer, *i. e.*, Officer in general Administrative charge of a District or Zillah, whether under the name of Magistrate, Collector, Deputy Commissioner, or Superintendent.—*(See Rule* 16.*)*	District Officer, *i. e.*, Officer in general Administrative charge of a District or Zillah, whether under the name of Magistrate, Collector, Deputy Commissioner, or Superintendent, and Officer in charge of a Revenue Settlement.—*(See Rule* 16.*)*

R. B. CHAPMAN,
Offg. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 3rd May 1870.

No. 476 *of* 1870.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 80, dated 24th March 1870, are published for general information:—

Para. 1. The under-mentioned Officers have been permitted to return to their duty, viz.:—

Colonel A. Robinson.	Major R. L. Crutchley.
Major J. Hudson.	Lieutenant W. B. Craigie.
Major R. Murray.	Surgeon E. Vivian.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, viz.:—

Lieutenant-Colonel J. D. Macdonald, for twelve months.
Lieutenant-Colonel A. Hunter, for six months.
Lieutenant J. Chalmers, for six months.
Deputy Inspector General E. B. Thring, for six months.

3. The under-mentioned Officers have been permitted to retire from the service from the dates specified, viz.:—

Lieutenant-Colonel R. C. Wroughton, from the 4th February 1870.
Captain E. Kitson, from the 11th February 1870.
Captain E. R. Cox, from the 16th February 1870.

Any cadre promotion caused by Captain Kitson's retirement will take effect from the expiration of two and a half years from his quitting India.

No. 477 *of* 1870.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information:—

MILITARY. INDIA OFFICE;

No. 83. *London, the 24th March* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—Referring to paragraph 2 of your Financial letter, 4th January 1870, No. 8, I have to request that, in order to place all branches of the service on an equal footing, you will issue a General Order notifying that, in future, the maximum furlough allowance of Military Officers, however employed, will be £1,000 per annum.

I have, &c.,

(Signed) ARGYLL.

No. 478 *of* 1870.—ERRATUM.—From G. G. O. No. 430, dated 19th April 1870, appointing Brigadier-General Keyes, C.B., to the command of the Punjab Frontier Force, with the rank of Brigadier-General, omit the word *temporary*.

Order Books to be corrected accordingly.

No. 479 *of* 1870.—In continuation of G. G. O. No. 86 of the 18th January 1870, His Excellency the Governor General in Council is pleased to publish, for general information, the following Military letter from the Right Hon'ble the Secretary of State for India, and the General Order therein referred to:—

MILITARY. INDIA OFFICE;

No. 87. *London, the 24th March* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—With reference to the last paragraph of my despatch dated the 14th of December 1869, No. 372, I transmit, for the information of your Lordship, with a view to its publication in General Orders in India, a copy of a General Order issued by His Royal Highness the Field Marshal Commanding in Chief, on the 22nd instant, respecting the grant of the India medal of 1854 to the troops engaged in the Bhootan Campaign of 1864—5—6, or the Hazara Campaign of 1868.

I have, &c.,

(Signed) ARGYLL.

General Order 29.—*Medals, Bhootan, &c.* I.—The Queen having been pleased to command that the grant of the India medal of 1854, with clasp for Bhootan or the North-Western Frontier, respectively, shall be extended to every Officer, Non-Commissioned Officer, or Soldier who was engaged in the Bhootan Campaign of 1864—5—6, or the Hazara Campaign of 1868, Commanding Officers of Regiments which were employed in the above Military operations, will prepare nominal rolls of individuals entitled to the decoration. Officers who served as heads of departments in either of those campaigns will furnish similar rolls of staff officers and others who served under their command.

II.—Officers and men who are already in possession of the medal will only receive the additional clasp or clasps.

III.—The names of officers and men who served in the Hazara Campaign and who have already been recommended for the North-Western Frontier clasp under G. O. No. 71 of 1869, should not be included in the rolls.

IV.—The rolls are to be furnished in duplicate, according to the form given below, on foolscap, ruled crosswise, and a margin of an inch is to be left on each side of the fold to admit of ready reference when the sheets are bound.

Roll of Officers, Non-Commissioned Officers, and Men entitled to the India Medal for Military operations in the Bhootan and Hazara Campaigns, under Horse Guards G. O. No. 29 *of* 1870.*

Rank and Name.	Regt. No. and Rank at the period the Medal was earned.	Whether in Bhootan Campaign of 1864-5-6.	Whether in Hazara Campaign of 1868.	Whether in possession of Medal for Burmah or Persia.	Whether recommended for Medal under G. O. No. 71 of 1869.	Remarks.
		Here insert "Yes" or "No."	Here insert "Yes" or "No."	Here insert "Yes" or "No."	Here insert "Yes" or "No."	

I certify that the individuals named in this roll were actually present in the campaign for which the decoration is claimed.

Place and date. *Signature of Commanding Officer or Head of Department.*

V.—The rolls of officers and men not now serving in India are to be forwarded direct to the Adjutant General of the Forces for transmission to the East Indies.

VI.—All claims must be submitted through the Officer Commanding the regiment or the Head of the Department in which the applicant was serving at the period the medal was earned.

With reference to the foregoing, His Excellency the Commander-in-Chief is requested to adopt early measures for furnishing the rolls of the officers and soldiers of the corps who are entitled to the decorations.

* G. G. O. No. 479 of 1870.

No. 480 *of* 1870.—The under-mentioned Non-Commissioned Officer of the 8th Bengal Cavalry, declared unfit for further service by an Annual Invaliding Committee assembled 1st April 1869, is transferred to the Pension Establishment :—

RANK.	Name.	In what rank pensioned.	Circle of payment.
Duffadar	Suzzawar Khan ...	Duffadar	Sirhind.

No. 481 *of* 1870.—The under-mentioned Officer is allowed furlough to Europe on medical certificate :—

Captain John Goodeve Barlow, of the late 54th Regiment, Native Infantry,—for twenty months under the Regulations of 1868.

No. 482 *of* 1870.—Her Majesty has been pleased to appoint the under-mentioned gentleman to be an Assistant Surgeon in Her Majesty's Indian Military Forces at the Presidency of Bengal : he is accordingly admitted into the service :—

Medical Department.

Assistant Surgeon Fokeer Chunder Ghose,—arrived at Fort William, 13th April 1870.

No. 483 *of* 1870.—The following orders, issued by the Government of Bombay, are confirmed :—

Granting furlough to Europe (medical certificate) to the under-mentioned Officers :—

No. 221 *of the* 30*th March* 1870.—Lieutenant-Colonel (Brevet-Colonel) John Robert McMullin, of the Bengal Staff Corps, Commandant, 1st Regiment of Native Infantry; Lieutenant-Colonel John Cockburn Hood, of the Bengal Staff Corps, Commandant, 4th Punjab Infantry; Major Robert Stannus Graves, of the Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class; and Captain James FitzGerald, of the Bengal Staff Corps, Assistant Commissioner, Hyderabad,—for two years each under the Regulations of 1868.

Captain Thomas Augustus Scott, of the Bengal Staff Corps, Assistant Commissioner, Central Provinces,—for twenty months under the Regulations of 1868.

No. 238 *of the* 6*th April* 1870.—Captain James Miller, of the Bengal Staff Corps, 3rd Squadron Officer, 1st Regiment, Central India Horse,—for eighteen months under the Regulations of 1868.

No. 254 *of the* 8*th April* 1870.—Brigadier-General Henry James Stannus, C.B., of the 20th Hussars, Commanding at Agra,—for six months under the Regulations of 1868.

No. 255 *of the* 8*th April* 1870.—Surgeon Charles Edwin Raddock, of the Medical Department, Garrison Surgeon, Chunar,—for two years under the Regulations of 1868.

No. 484 *of* 1870.—With reference to G. G. O. No. 296 of 1870, and to the Notification issued by the Government of the North-Western Provinces, No. 208 B., dated 7th April 1870, the services of Assistant Surgeon F. G. Constant, M.D., of the Medical Department, are, at his own request, replaced at the disposal of His Excellency the Commander-in-Chief.

No. 485 *of* 1870.—The services of Surgeon A. R. Waghorn, in medical charge of the 3rd Native Infantry, are placed temporarily at the disposal of the Government of the North-Western Provinces.

No. 486 *of* 1870.—Lieutenant-Colonel (Brevet Colonel) Edward Lascelles Dennys, of the Bengal Staff Corps, is permitted to retire from the service on the pension of a Colonel, from 20th May 1870.

No. 487 *of* 1870.—The following order, issued by the Resident at Hyderabad, is notified for general information :—

No. 80 *of the* 13*th April* 1870.—Placing the services of Assistant Surgeon L. C. Nanney, of the Madras Medical Establishment, and lately officiating in medical charge of the 6th Infantry, Hyderabad Contingent, at the disposal of the Civil Department for employment as Officiating Civil Surgeon of Akola, with charge of the Jail at that Station.

The 6*th May* 1870.

No. 488 *of* 1870.—The Right Hon'ble the Governor General of India in Council is pleased to make the following appointments in the Military Account Department :—

Lieutenant-Colonel (Brevet Colonel) O. Hamilton, Deputy Pay Master, to be Pay-Master, and attached to the Allahabad Circle with effect from the 3rd April 1870,—the date on which Lieutenant-Colonel A. Hunter exceeded the prescribed period of leave to Europe; and to officiate as Presidency Pay Master during the absence on furlough to Europe of Lieutenant-Colonel (Brevet Colonel) C. F. M. Mundy, or until further orders.

Captain M. C. Perreau, Officiating Deputy Pay Master, to officiate as Pay Master, Allahabad Circle, *vice* Colonel Hamilton.

Lieutenant H. H. P. Cowper, Officiating Deputy Pay Master, Presidency Circle, to officiate as Deputy Pay Master, Allahabad Circle, *vice* Captain Perreau.

No. 489 *of* 1870.—The following temporary promotions are made in the Commissioned grades of the Army Commissariat Department :—

Captain W. G. Smith, Sub-Assistant Commissary General, 1st Class, to officiate as Deputy Assistant Commissary General, 2nd Class; and Lieutenant T. F. Holday,

Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 2nd Class, to officiate as Sub-Assistant Commissary General, 1st Class,—from 9th April 1870, during the absence on sick leave to Europe of Captain O. M. Graham, Officiating Deputy Assistant Commissary General, 2nd Class, or until further orders.

Major A. W. Montagu, Sub-Assistant Commissary General, 2nd Class, and Officiating Sub-Assistant Commissary General, 1st Class, to officiate as Deputy Assistant Commissary General, 2nd Class,—from the 15th April 1870, during the absence on sick leave to Europe of Captain W. G. Smith, Officiating Deputy Assistant Commissary General, 2nd Class, or until further orders.

No. 490 *of* 1870.—Her Majesty has been pleased to appoint the under-mentioned gentlemen to be Assistant Surgeons in Her Majesty's Indian Military Forces at the Presidency of Bengal: they are accordingly admitted into the service:—

Medical Department.

Assistant Surgeon Olliver Thomas Duke, M.B.; Assistant Surgeon William Napier Keefer; and Assistant Surgeon William Flood Murray, M.B.,—arrived at Fort William on the 27th April 1870.

No. 491 *of* 1870.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea having been permitted to reside and draw their stipends in India, payment of pension is to be made and charged accordingly:—

Gunner John Doyle, late of the 20th Brigade, Royal Artillery,—rate of pension per diem 1*s.* (one shilling), from the date the ceases to receive regimental pay or allowance.

Gunner Thomas Burke, late of the Royal Horse Artillery,—rate of pension per diem 1*s.* (one shilling), from the date he ceases to receive regimental pay or allowance.

No. 492 *of* 1870.—The under-mentioned Officer is allowed furlough to Europe (medical certificate):—

Captain Divie Henry Robertson, of the General List, Infantry,—for twenty months under the Regulations of 1868.

No. 493 *of* 1870.—The following extract from the *London Gazette* of the 29th March 1870, page 1935, is published for general information:—

* G. G. O. No. 418 of 1870.

"The names of the under-mentioned Officers, promoted to honorary rank in the *Gazette* of 15th instant, are as follows, and not as there* stated":—

* * * *

Major the Hon'ble Charles James Donald Arbuthnott.

No. 494 *of* 1870.—The following extract of War Office circular dated 1st December 1869, clause 156, is published for general information and guidance in India:—

Para. 4. The recovery of fines for drunkenness will take precedence of all other stoppages, except those for the soldier's messing and washing, and will commence from the date on which the fine is inflicted.

A. B. JOHNSON, *Lieut.-Col.*,

Offg. Deputy Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 2nd May 1870.

No. 157.—The following Notification in the Financial Department is re-published for information and guidance in the Public Works Department :—

No. 2449, dated Fort William, the 8th April 1870.

From—G. H. M. BATTEN, ESQ., Under Secy. to the Govt. of India, Financial Dept.,
To—The Accountant General, Madras.

LEAVE AND ALLOWANCES.

I am directed to acknowledge the receipt of your letter No. 245, dated 5th March 1870, enquiring whether in the case of an officer who has been appointed to a permanent office while holding an acting appointment, but prevented on public grounds from joining the new office, it is necessary if he proceeds on furlough that he should assume charge of that office previous to the furlough being availed of with a view to retain his lien upon it.

2. In reply, I am desired to say that in accordance with the principle of the ruling which has recently issued, viz., that an officer, who, while acting in any appointment, is transferred to another substantive appointment without ceasing to act, need not join his new substantive appointment in order to obtain the pay attached thereto, the Governor General in Council is pleased to declare that such officer proceeding on leave must in all respects be dealt with as if he had joined his new substantive appointment.

No. 158.—Lieutenant-Colonel H. Rose, S.C., Officiating Superintending Engineer, 2nd Class, 2nd Grade, is transferred from the North-Western Provinces to the Central Provinces.

The 4th May 1870.

No. 159.—The following Notification in the Financial Department is re-published for information and guidance in the Public Works Department :—

No. 2352, dated Fort William, the 2nd April 1870.

LEAVE AND ALLOWANCES.

The Governor General in Council is pleased to direct that whenever a public officer on leave in England obtains permission from the Secretary of State for India to return to duty, he should bring with him to India a certificate showing the date up to which his absentee allowances have been issued at the India House, London.

No. 160.—With reference to *Gazette of India* Notification No. 144, dated 7th April, Mr. C. J. Campbell made over charge of the Jubbulpore Circle to Mr. J. S. Heyman, Executive Engineer, 1st Grade, on the 11th idem.

No. 161.—Serjeant W. Phillips, Overseer, 1st Grade, having obtained his discharge from the Army, is re-appointed to the Public Works Department in that grade with effect from the 25th February 1870 and posted to Oudh.

No. 162.—Captain G. Newmarch, R.E., Assistant to the Chief Engineer, and Assistant Secretary to the Chief Commissioner of Oudh in the Public Works Department, is appointed to officiate as Controllor of Public Works Accounts in addition to his own duties, as a temporary measure. Captain Newmarch assumed charge of the office of Controller on the afternoon of the 11th April 1870.

W. A. CROMMELIN, *Colonel, R.E.,*
Offg. Secretary to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 7, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

MONEY ORDER OFFICE.

NOTIFICATIONS.

Calcutta, the 25th April 1870.

A new Money Order Office at Dowlat Khan, in Dukhin Shabazpore, a Sub-Division of the Backergunge District, in the Lower Provinces of Bengal, will be opened for business from the 15th proximo.

The 29th April 1870.

A new Money Order Office will be opened for business at Bhuddruck, a Sub-Division of the Balasore District, in the Lower Provinces of Bengal, from the 15th proximo.

E. F. HARRISON,
Comptroller General of Accounts.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd April 1870.

No 40.—*Leave of Absence.*—Baboo Hurree Singh, Assistant Surveyor, 3rd Grade, North-West Frontier, for one month, under orders of Financial Department, No. 198, dated 18th January 1866, from such date as he may avail himself of the indulgence.

D. C. VANRENEN, *Colonel,*
Supdt. of Revenue Surveys, Upper Circle.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 26th April 1870.

LIABILITIES.

		Rs.	A.	P.
Proprietors' Capital paid-up		2,20,00,000	0	0
Reserve Fund		15,73,226	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	74,83,146 0 10	1,91,76,318	3	9
Ditto ditto at Branches ...	1,16,93,172 2 11			
Other deposits at Head Office and Branches		2,84,63,327	4	6
Bank Post Bills, &c.		17,23,273	6	3
Sundries		8,44,879	9	5
Total ...		7,37,81,325	6	4

ASSETS.

		Rs.	A.	P.
Government Securities		89,98,891	5	0
Loans on Government Securities at Head Office and Branches ..		52,44,324	1	0
Accounts of Credit on ditto ditto ditto ...		25,45,133	3	11
Mercantile Bills discounted at ditto ditto ...		2,35,34,079	5	7
Dead Stock		11,44,874	8	9
Stamps		13,096	1	0
Balances with other Banks		6,61,095	10	2
Sundries		97,230	7	0
		4,22,38,724	10	5
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,27,04,633 11 10	3,15,42,600	11	11
Cash and Currency Notes at Branches ...	1,88,37,967 0 1			
Total ...		7,37,81,325	6	4

By Order of the Directors,

G. W. MOULTRIE.
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

POST OFFICE.

Calcutta, the 25th April 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 23rd April 1870.

ANDERSON, MRS. J. T. S.
Amurnath Chowdry.
Algie, Miss M.
Andrews, Mrs. E.

BIRD, LIEUT. A. B.
Bryning, J.
Barlow, Mrs. D.
Bansford.
Bamber, H. W. J.
Bowles, C. D.
Brown, G.
Bremner, A.
Beale, H.
Bellings, C. H.
Bunill, B. C.
Bruce, G. D.
Brass, A.
Baker, E. B.
Braga, Mrs. E.
Brojogopaul Motty Lall.
Bhogobutty Churn Chund.

CHUNDER KANTO MOONSHEE.
Commins, Dr. H.
Clark, H. M.
Coldwell, Pt. J.
Chundy Churn Dutt.
Christoper, R.

DOUGLAS, J.
Dwarka Nauth Pyne.
Dunbar, W.
D'Cruz, M. A.
D'Souza, C.
Duncan, C.

ELLIS, J.
Elliott, C. F.

FERNANDES, L.
Flaron, C. S.
Frances, Mrs.
Fosbery, E. H.
Farlay, C.
Fynn, E. J. P.

GOMES, MRS. A. E.
Gilmore, C.
Gomes, Mrs. D. F.
Gopee Nauth Sircar.
Grish Chunder Doss.
Gray, Miss A.
Griffith, M. H.
Gartner.
George, A. B.
Gubbay, C. S.

HAWKES, J.
Hallam, Rev., E. C. B.
Harme, C. E.
Haly, R. H.
Hawkens, G.
Hardy.
Hem Chunder Mitter.
Higgins, W.

INFORMATION.

JONES, J.
James, C. H.
Johnstone, Miss M.
Jodoo Nauth Mitter.
Jordon, W. T. C.

KREPARAM.
Killoway, B.
Kerwood, T. M.
Kennedy.
Kasseenauth Bose.
Kalen, G. D. R., & Co.

LEADBEATOR, C. P.
Lowe, Mrs.
Long & Co.
Leech, Sergeant J.
Lewis, J. G.
Lewis, L.

MEAD, R.
Maxwell, H.
McLean, Miss A.
Mosley, C.
Montresor, C. F.
Modoosoodun Sircar.
Madhub Chunder Bose.
Milne, Mrs.
Meyers, H. J.
Mottee Lall Seal & Sons.
Mathews, W. J.
Mudun Mohun Kurmokar.

NEWTON, SERGEANT P.
Norman, Mrs.
Neal, J. E.

OSBORNE, CAPT. J. H. W.
Okhoy Chunder Banerjee.

PURVIS, H. B.
Philips, J. C.
Prosono Coomar Koar.
Phillips, G.

ROBINSON, Mrs. E.
Rose, Lieut. H. M.
Relley, S.
Remedias, J. J. & Co.
Rebello, C.
Rattyan, Mrs. E.
Richardson, W. P.
Robertson, A. M.
Ramdhon Mistree.
Robertson, Stephen.

SMITH, MISS A.
Scott, R. W.
Surut Chunder Ghose.
Sreegopaul Paul.
Secretary, Calcutta Hockey Club.
Sturgon, W.
Sweetman, Miss B.
Sreenath Sen.
Sherriffooddeen & Co.
Surendronauth Mookerjee.
Shortt, T. H. H.
Sreekanto Mookerjee.
Sherman, Capt.
THE PHYSICIAN GENERAL.
Thompson, Dr. W. J.
The British Council.
Thomas, F. C.
The Manager, Easton's Press.

URQUHART, D. W. & Co.

VANSTAVERN, T.

WEPPENER, MISS M.
Wise, C.
White, E. A.
Williamson, J. B.
Wilks, Sergeant W.
Watts, Capt.
Wood, T.
Walker, A. H.

W. H. McGOWAN,
Post Master of Calcutta.

GAZETTE OF INDIA.

NOTIFICATION.

Calcutta, the 8th April 1870.

The Viceroy and Members of the Government of India having left the Presidency for Simla, it is hereby notified that, on and after the 16th April, and until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the *Gazette* should be addressed to the Superintendent, *Gazette of India*, Simla.

Remittances should be sent to the Calcutta Office, No. 8, Hastings Street.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	Silver tendered, estimated value.	Certificates issued for Rupees.	BALANCE OF BULLION		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
April 25th, 1870	.....	1,24,753	1,73,028	1,69,131	81,80,717
„ 26th „	.....	1,47,016	47,814	3,26,867	81,80,717
„ 27th „	.....	1,558	46,265	28,728	84,80,717
„ 28th „	.....	44,756	1,982	73,220	84,80,717
„ 29th „	1,46,250	.....	1,48,233	72,542	82,80,717
„ 30th „	2,25,000	.....	3,72,643	71,959	82,80,717

CALCUTTA MINT;
The 2nd May 1870.

H. HYDE, *Lieut.-Col.*,
Mint Master.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 7, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Notice.

Calcutta, the 11th April 1870.

MR. ERNEST PILGRAM is authorised to sign our Firm per procuration from this date—Calcutta, 15th April 1870.

RENTIERS & CO.

Notice.

WITH the view of facilitating the purchase of the published *Lithographed, Photozincographed,* and *Engraved* Maps of the Survey of India, the undersigned notifies, for general information, that Agents have been appointed under each of the Local Governments and Jurisdictions as below specified, from whom all available Maps will in future be procurable on application, either by Sale, or on the Public Service, as the case may be.

2. It is particularly requested that purchasers and Officials in each Jurisdiction will apply, in the first instance, to the local Agent for such Maps as they may require, and on failing to receive the same, then Messrs. Thacker, Spink and Co., St. Andrew's Library, sole Agents in Calcutta, should be addressed for those required on sale, or the Registrar of the Surveyor General's Office at Calcutta for those required on the Public Service. By obtaining Maps on the spot, or at the shortest distances, it is hoped delay and inconvenience as well as postage will be spared.

3. Local Agents will supply Maps gratis on the *Public Service*, when the requisition is supported by competent authority, but the cost of mounting, binding, and packing must be borne by official applicants. Under the new Postal Rules, banghy charges cannot be met by the Survey Department.

4. Maps are supplied from the Surveyor General's Office, Calcutta, *on the Public Service only*. Maps are procurable *on sale* from Messrs. Thacker, Spink and Co., and local Agents only.

5. Lists of the available published Maps will be notified from time to time, with their prices in the several Local Government *Gazettes*.

6. Applicants are particularly requested to specify the exact Maps wanted, according to the description or title given in the published Lists and Catalogues, and in what form, whether folded book fashion, mounted entire on cloth, or plain in sheets.

7. Maps mounted on wooden rollers cannot be forwarded to Out-Stations, but they can be sent mounted on cloth, uncut, and ready to nail on to the wood.

8. Maps exceeding three feet in length cannot be despatched by Banghy Dawk.

9. When Lithographed District Maps, on the scale of 4 miles = 1 inch, are applied for, which may not then be available, the engraved Sheets of the Indian Atlas, containing the required Districts, or any other good Map of the same country, will be sent.

10. The Engraved Sheets of the Atlas of India, size 3 feet 4½ inches by 2 feet 3½ inches, scale ¼ inch = 1 mile, are available to the extent represented on the Index Map, registered at St. Andrew's Library, and as published in the *Gazette of India* dated the 25th September 1869.—Price 2 Rs. each Sheet, unmounted. The new Sheets of the Indian Atlas will in future be published, one-fourth the size of those hitherto available. Price of each quarter Sheet, annas 12.

11. The following Maps have recently been published:

The Photozincographed Sheets of the Topographical Surveys, scale 1 inch to the mile, size 32 × 18 inches; or 15 minutes of latitude and 30 minutes of longitude, of parts of the following Native States and Districts as shewn on the Index Maps, viz., Gwalior, Dholepore, Ulwur, Jeypore, Kerowlee, Shekawattee, Rewah, Bundelcund, Chota Nagpore, Sirgoojah and Jushpoor, Vizagapatam Agency, portions of Jeypore and Goomsoor—Price each	Rs.	1	0	0
Khasia Hills, scale ½ inch = 1 mile...	,,	0	8	0
Lithographed Sheets of the Revenue Surveys in Oudh, Sindh, Central Provinces, published to the extent represented on Index Maps, scale one inch=1 mile	,,	1	8	0
General Maps of India, of sizes, No. 1 (smallest), engraved ..	,,	0	8	0
,, ,, ,, 2 (next size), ,, ...	,,	1	0	0
,, ,, ,, 4 (do.), lithd. in 6 Sheets ..	,,	6	0	0
Punjab in 8 Sheets, scale 8 miles = 1 inch, size 36 by 21 inches, each Sheet.—Sheets 1, 2, 3, 4, 6, 7, 8, available	,,	2	0	0
Punjab and Dependencies, in 4 Sheets, scale 16 miles = 1 inch, entire ...	,,	4	0	0

AGENTS:

CALCUTTA—Messrs. Thacker, Spink & Co., St. Andrew's Library.

ALLAHABAD—Curator of Books, North-Western Provinces.

NAGPORE—Curator of Books, Central Provinces.

LAHORE—Manager, Punjab Printing Company, Limited.

12. Maps are not issued from the Surveyor General's Office to private applicants, or *on sale*.

Whenever communications are received from non-official applicants, they are transferred to the Agents for disposal.

13. Maps published or printed by other Departments are not issued by this Office.

SURVEYOR GENERAL'S OFFICE, *Calcutta, 1st April* 1870.

H. L. THUILLIER, *Col., R.A.*, *Surveyor General of India.*

CURRENCY NOTES.

Extract from Financial Department Notification No. 1001*A*, *dated Simla, the* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Right half of Currency Note No. A34—73692 for Rs. 20, of the Allahabad Circle.

J. H. CONDON.

In an unregistered letter half of Currency Note No. A72—78156 for Rs. 20.

AHMUTY & CO.

Lost.

Halves of the following Currency Notes :—

No. A25—79806 for Rs. 20.
„ A48—56662 „ 10.

GEO. SHEA.

In transit by post between Lucknow and Umritsur, left half of Currency Note No. A39—18337 for Rs. 100, of the Allahabad Circle.

MEEAN UTTUM SING.

In an unregistered letter, half of Currency Note No. A67—67024 for Rs. 10.

W. B. CHARDON.

In an unregistered letter, half of Currency Note No. A73—07815 for Rs. 20.

E. C. WHITE.

The following Currency Notes :—

No. A23—07361 | for Rs. 50 each.
„ A35—72779 |

LUCHMUN DASS.

Lost or Stolen.

Second halves of the following Currency Notes :—

No. A66—91347 for Rs. 10.
„ A66—35274 „ 10.

AKBAR HOSSAIN.

Currency Note No. A73—09011 for Rs. 20.

J. R. ANGUS.

Mutilated.

Currency Note No. A42—00848 for Rs. 10.

G. O. CHAPMAN.

Wrongly Joined.

The following Currency Notes of the Allahabad Circle :—

No. A33—90887 | for Rs. 20.
„ A33—96404 |

R. R. DEANS.

Received in the course of business the following halves of Currency Notes :—

No. A48—45359 | for Rs. 10.
„ A48—45335 |
„ A45—33989 | for Rs. 20.
„ A52—99489 |
„ A73—10195 | for Rs. 20.
„ A73—10193 |

J. F. MACARTHUR.

Received in the course of business the following Currency Notes :—

1st half No. A64—46877 | for Rs. 100.
2nd „ „ A64—46850 |
1st „ „ A7—09595 | for Rs. 10.
2nd „ „ A7—09582 |

F. BURNELL.

PROMISSORY NOTES.

Lost.

Government Promissory Notes Nos. 3173 and 3174 of the 5 per cent. P. W. Loan of 1854-55 for Rs. 1,000 each.

CALCUTTA; *The 21st April* 1870.

PRAN NAUTH MANNA.

No. 17 of 1870.

SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, MAY 7, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

EXPENDITURE ON ACCOUNT OF EDUCATION IN BENGAL.

Resolution by the Government of India, Financial Department, No. 2296, dated Fort William, the 31st March 1870.

Read again Resolution No. 3233, dated 8th September 1869.

Read docket from the Home Department, No. 61, dated 2nd February, with enclosure, forwarding a reply by the Government of Bengal to the above Resolution.

RESOLUTION.—In the report now received from the Home Department, the Government of Bengal complains of the terms of the Resolution of the 8th of September, and controverts some of the assertions that it contains.

2. The object of that Resolution was generally to invite attention to the large expenditure in Bengal for giving an advanced education to classes of the population who, it was believed, might be expected to provide for their own education, and had ample inducements to do so, without much, if any, pecuniary assistance from the State. Considering the very limited funds available for the development of education, and the urgent importance of expending whatever money can be allotted by the State for this object in the most economical manner, the Government of India invited the Government of Bengal to enquire whether the time had not come, and whether means could not be found, for setting free some of the funds now devoted to high English education.

3. The Government of Bengal appears to have regarded this invitation as indicating disapproval of the principle upon which the Educational Department is administered in the Lower Provinces.

4. It is urged, in the first place, that to take cognisance only of the imperial income and expenditure on account of education in Bengal, without at the same time referring to the

sums raised and spent by the Local Government which do not appear in the imperial accounts, is calculated to lead to inferences unfair to the people of Bengal, and injurious to the cause of education there.

5. The Government of India regrets that the Government of Bengal should have deduced from the Resolution of September inferences in no way intended by the Governor General in Council. That Resolution had reference only to the effect of the expenditure for education in Bengal upon the imperial finances, and it would not have been consistent with its object to add to the figures which showed this effect any local revenues or expenditure. Doubtless, no complete opinion can be formed of the progress of education in Bengal without taking as much note of local as of imperial income and expenditure upon it; and any account of the operations of the Educational Department which excluded local income and expenditure would be wholly unsatisfactory. But it does not follow that it was improper in the Resolution of September to deal with the imperial receipts and expenditure only; for the Government of India was considering nothing else. It is very desirable that all possible misunderstanding on this point should now be removed.

6. Further, the Government of Bengal urges that it is a mistake to suppose that "the bulk of the State expenditure for education in Bengal is for *high English education*," and asserts that not more than about £54,000 is so spent. The Resolution of September stated only the general impression of the Government of India based upon the imperial accounts, in which the classification of educational expenditure is not very detailed. Dividing the imperial educational expenditure, so far as the imperial accounts furnish the means of doing so, between English and Vernacular education, and distributing the expenditure not susceptible of classification rateably between these two heads, the Government of India find that more than three-fourths* of the gross imperial expenditure on education in Bengal in 1868-69 was on account of English education. Calculated in the same way, the earlier figures exhibit a still larger proportion of the expenditure as devoted to English only. The Governor General in Council acknowledges that the opinion expressed by him agrees very much with this figured result.

* The exact figures are £150,768 out of £200,089, or 75·35 per cent.

7. He is, however, glad to find from the educational section of the Administration Report of the Lower Provinces for 1868-69 (*vide* abstract in the appendix) that a much larger proportion of the unclassified expenditure than was supposed is on account of Vernacular education. Dividing the figures on pages 216 and 217 of that report between English and Vernacular, and distributing the charge for direction, inspection, and miscellaneous rateably between the two, the Governor General in Council finds that £92,492 were spent upon English, and £59,234 on Vernacular education, being in the proportion of about 60·96 and 39·04 per cent., respectively.

8. The difference between these figures and those given by the Government of Bengal arises probably from that Government attempting to distinguish between *high* and *other* English education. It is scarcely possible to make this distinction upon any satisfactory basis; and for the purposes with which the Government of India recorded the Resolution of September 1869, all English education must be classed as high.

APPENDIX.

Bengal Administration Report for the year 1868-69.

EDUCATION.

Higher Education—	Rs.	Rs.
Government Colleges affiliated to the University in Arts	1,91,456	
Private ditto ditto ...	25,720	
Higher and Middle Class Government English Schools ...	2,29,730	
Ditto private ditto ...	2,00,334	
Ditto ditto for girls	18,673	
Scholarships in Government Colleges	60,282	
		A 7,26,195
	Proportion of	C 1,98,727
	Rs.	9,24,922 or
		£92,492
		60·96

	Rs.	Rs.
Vernacular Education—		
Government Vernacular and Lower Schools	67,807	
Private ditto ditto	1,86,939	
Ditto ditto for Natives	87,153	
Government Normal Schools	1,15,219	
Private ditto ditto	9,336	
Government Scholarships tenable in Schools... ...	48,411	
Endowed ditto ditto	202	
		B 4,65,067
	Proportion of	C 1,27,268
		Rs. 5,92,335 or
		£59,234
		39·04
Direction	45,075	
Inspection	2,48,240	
Miscellaneous	32,680	
		C 3,25,995
Special—		
Law, Medicine, and English Colleges	1,26,985	
Government Madrissas	17,731	
„ Schools of Medicine	45,385	
School of Art	19,088	
Ditto (special)	1,000	
Special Arabic, Sanscrit, Medical, and Engineering ...	27,544	
		2,37,733
Total ...		17,54,990

9. The principle which the Government of India had in mind in the Resolution of September applies alike to all English education, viz., this, that the motives which induce the people to seek it are *primâ facie* sufficient for its rapid development without any contribution from the imperial finances. It is notorious that the same assertion can by no means be made in regard to Vernacular education. It may, it is believed, truly be said, in respect even to the most intellectually-advanced Provinces of India, such as Bengal, that the desire for Vernacular education, or, as might distinctively be said, for education in order to develop the intellectual powers, apart from the immediate purpose of securing material advantages, is so low as perhaps hardly to exist. It is undeniable that in this form education needs, and ought to receive much artificial stimulus and encouragement.

10. The Government of India is glad to perceive that though dissatisfied with the terms of its Resolution, the Hon'ble the Lieutenant-Governor and the Director of Public Instruction admit the practicability of gradually, and with discretion, increasing the contributions of those who receive from the State, or by its aid, an English education.

11. The Governor General in Council is of opinion that this should be kept constantly and prominently in view, and that it should be, in accordance with the views expressed by successive Secretaries of State, the constant aim of the Supreme and the Local Governments, co-operating cordially together, to reduce to the utmost the charge upon the State for English education with a view to render it as self-supporting as possible.

ORDERED, that a copy of this Resolution be forwarded to the Home Department for communication to the Government of Bengal.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF FUSL RUBBEE IN THE NORTH-WESTERN PROVINCES UP TO 28th FEBRUARY 1870

Canal Divisions	Water distributed during February 1870. Depth in Canal at Regulating Gauge. Full supply, feet.	Actual throughout, feet.	Gross Consumption, cubic feet per second. Estimated full discharge.	Actual average throughout
Ganges Canal — Northern	9·00	8·02	5,585	373
Meerut	6·80	6·72		1,318
Futtehgurh	6 50	5 92		407
Boolundshuhur	6 75	5·24		255
Allygurh	6·00	4 88		766
Etawah	4 80	2 50		712
Cawnpore	6·00	3 60		642
Total				4.503
Eastern Jumna Canal	..	3·32	..	618
Doon Canals	..	..	..	117
Rohilkhund Canals	..	..	..	280
Total	..	..	..	5,618

Navigation Return, Ganges Canal. Nature of Traffic	Up Mds	Up No.	Down Mds	Down No	Total Up and Down Mds.	Total Up and Down No
Grains—						
Wheat	..	..	408	..	408	..
Gram	176	..	..	..	176	.
Oorud	1,836	..	..	..	1,836	..
Rice	2,054	..	..	..	2,054	.
Muckha	1,350	..	.	..	1,350	..
Moong	2,002	..	..	..	2,002	..
Jowar	830	..	.	..	830	..
Urhur	137	..	..	..	137	..
Atta	552	..	..	..	552	..
Kootoo	..	..	16	.	16	..
Total	8,987	..	424	.	9,361	..
Cotton	..	..	20,901	..	20,901	..
Oil-seeds	449	..	60	..	509	..
Salt	.	..	200	..	200	..
Metals	1,454	..	1,984	..	3,438	..
Building materials	1,357	.	28,410	..	29,767	..
Miscellaneous goods	3,150	..	6,341	..	9,491	..
Fire-wood	..	.	52,254	.	52,254	.
Bamboos	..	19,260	..	81,551	..	100,811
Bullees, &c.	..	..	..	7,533	..	7,533
Kurrees	..	144	..	4,707	..	4,851
Logs	..	..	..	617	..	617
Miscellaneous timber	..	2,191	..	658	..	2,849
Passengers	..	..	..	167	..	167
Total	15,347	21,595	110,574	95,233	125.921	116,828

Land Irrigated (approximate). Zillah.	Acres.	Rain-fall. Total from 1st October 1869 to 28th February 1870.	Average of nine previous years for the same period.
Saharunpore	46,503	1·1	8·1
Mozuffernuggur	69,759	0·8	2 1
Meerut	122,225	1 4	1·4
Boolundshuhur	41,661	4 0	1·3
Allygurh	45,829	7 0	2 1
Muttra	12,439	1 5	0·9
Agra	654	5·1	0 8
Etah	14,733	7·8	0·7
Mynpoorie	21,265	3·1	2·2
Futtehgurh	6,376	5·8	1 4
Etawah	26,113	10·3	1 8
Cawnpore	40,969	4·5	1 8
Dehra Doon	5,500	4·7	4·9
Bijnour	191	4 0	2 3
Terai	510	6 3	4 5*
Bareilly	4,105	4·9	2·0
Jhansie	971	4·3	2·1
Humeerpore	493	6 3	1·2
Total	459,801	..	.

REMARKS.

The mean volume of the Ganges Canal passing the Roorkee gauge during the month, was 4,770 cubic feet.

The volumes discharged by the canal were as follows:—

Tail, Etawah Branch	.. 38	cubic feet.
Escapes „ „	.. 20	„ „
Tail, Cawnpore „	.. 209	„ „
Escapes „ „	.. *Nil.*	
Total	.. 267	„ „

The Cawnpore and Etawah Branches have alternate weeks of high and low supply. The gauge readings show the mean of the month.

At the commencement of the month a demand for water was experienced, which steadily increased to the close of the month. In the latter part of the month the demand was very great indeed, and at the close of the month large areas still remained that had not received their first or *kor* watering.

The average supply of the Eastern Jumna reached in this month a very low ebb, and was quite unequal to the demand. Some loss is anticipated in the Meerut District Bunds are now necessary in the canal, and zillahs are alternately *tateeled* Some little relief was obtained from a fall of rain on 12th and 13th, chiefly in the Northern part of the canal.

Kulsea rain-gauge .. = 1·20″
Bhainswal .. = 0·20″

It will be observed that the rain-fall in Saharunpore and Mozuffernuggur is below the average; in other Districts it is considerably above the average. In the Doon there was a fair demand for water when cloudy weather did not raise an expectation of rain.

* Average for five years only: rain-fall previous to 1864 not given.

ALLAHABAD;
The 23rd March 1870.

W. G. ROSS, *Lieut., R.E.,*
Asst. to Chief Engineer, Irrigation Works, N. W. P.

IRRIGATION OPERATIONS OF FUSSL RUBBEE IN THE PUNJAB UP TO 31st JANUARY 1870.

Canal Division.	Water distributed during January.				Navigation Return Canal.		Land Irrigated (approximate).		Rain-fall.		Chief Crops—approximations.		Remarks.
	Depth in Canal at regulating guages.		Gross consumption, cubic feet per second.		Principal items of Traffic.								
	Full supply.	Actual throughout January.	Estimated full supply.	Actual average throughout January.	Up.	Down.	Zillah.	Acres.	Average.	During month.	Name.	Area in acres.	
1st Division	4·9	.....	.....	.....	...	.....	Goordaspoor ...	14,414	1·42	·73	Barley ...	4,766	Canal closed during the month for repairs.
2nd „ Main Branch Lower ...	4·6	.....	.....	.....	...	.....	Umritsur ...	34,314	·78	·00	Mixed grain	8,288	
„ „ Lahore Branch ...	3·3	.....	3,073·6	.....	...	.....	Lahore ...	20,363	...	·00	Wheat ...	45,903	
											Other crops	10,134	
Total, Barce Doab Canal ...	.....	.....	.....	.....	...	.....	.....	69,091	...	...	.....	69,090	
Kurnaul Division	4·33	3·35	.....	308·28	...	1,056 mds. fire-wood, 121,047 kurries, planks, &c.	Umballa ...	1,392	1·5				141·50 feet per second passed down the Bhoodakhera Escapes.
Delhi „	4·4	3·43	.....	595·83	...		Kurnaul ...	43,778	3·5				
Hansi „	8·8	7·20	2,546	542·00	...		Delhi ...	42,841	...	...	Barley ...	7,958	
„ Bulla Head	8·4	6·90	.....	229·00	...		Rohtuck ...	32,404	2·9	...	Mixed grain	12,974	
							Hissar ...	32,377	3·1	...	Wheat ...	143,309	
							Jheend ...	17,059	...	...	Other crops	6,132	
							Bikaneer ...	522					
Total, Western Jumna Canal ...	.....	.....	.....	.....	...	.....	.....	170,373	...	..	.....	170,373	
Upper Sutlej Division	.....	.....	.....	.....	...	.....	.....	12,063					The areas entered as irrigated by inundation canals are very rough approximations, there being no Revenue Establishment as in perennial canals.
Lower Sutlej and Chenab ...	.....	.....	.....	.....	...	.....	.....	21,400	...	...	Wheat ...	34,000	
Indus Canals	.....	.....	.....	.....	...	.....	.....	33,900	...	..	Other crops	33,363	
Total, Inundation Canals ...	.....	.....	.....	.....	...	.....	.....	67,363	..	...	.....	67,363	
Delhi and Goorgaon Works ...	.....	.....	.....	.....	...	.....	Delhi ...	565	...	...	Barley ...	690	
							Goorgaon ...	2,225	...	...	Wheat ...	2,100	
Total, Delhi and Goorgaon Works	.....	.....	.....	.....	...	.....	.....	2,790	...	...	.....	2,790	
Grand Total ...	.....	.....	.....	.....	...	1,056 mds. fire-wood and 121,047 kurries, &c.	.....	309,617	...	...	.....	309,617	

LAHORE;
The 4th April 1870.

W. BROADFOOT, *Lieut., R.E.,*
Asst. Secy. to Govt., Punjab, Irrigation Branch.

IRRIGATION OPERATIONS OF FUSSL RUBBEE IN THE PUNJAB UP TO 28th FEBRUARY 1870

Canal Divisions.	Water distributed during February.				Navigation Return Canal.		Land irrigated (approximate).		Rain-fall.		Chief crops—approximations.		Remarks.
	Depth in Canal at regulating guage.		Gross consumption, cubic feet per second.		Principal items of Traffic.								
	Full supply.	Actual throughout February.	Estimated full supply.	Actual average throughout February.	Up.	Down.	Zillah.	Acres.	Average.	During month.	Name.	Area in acres.	
1st Division ...	4·9	3·21	3,073·6	777·65	...	.....	Goordaspoor ...	16,875	2·99	0·50	Barley ..	5,752	127·22 cubic feet per second escaped.
2nd „ Main Branch Lower ...	4·6	2·60	.....	668·74	...	.....	Umritsur ...	39,887	·69	...	Mixed grain	9,602	
„ „ Lahore Branch ...	3·3	2·59	.....	522·25	...	.....	Lahore ...	25,060	...	...	Wheat ..	55,029	
											Other crops .	11,439	
Total, Baree Doab Canal ...	.....	.....	.....	1,968·64	...	.....	.....	81,822	...	...	.....	81,822	
Kurnaul Division	4·33	3·21	2,546	274·93	...	1,240 mds. fire-wood, 8,850 mds. timber, &c., and 1,66,429 bullies, kurries, &c.	Umballa ..	2,480	1·98	0·7			
Delhi „	4·4	3·55	.....	650	...		Kurnaul ...	49,063	0·49	0·5			
Hansi „	8·8	7·20	.....	542	...		Delhi ...	50,031					
„ Bulla Head	8·4	6·90	.....	229	...		Rohtuck ...	33,611	2·9	...	Barley ...	8,377	
							Hissar ..	32,377	3·1	...	Mixed grain	13,325	
							Jheend ..	17,059	...	...	Wheat ..	156,323	
							Bikaneer ...	522	...	...	Other crops .	7,118	
Total, Western Jumna Canal ...	.....	.....	.....	1695·93	...	10,090 mds. fire-wood, and 166,429 kurries, &c.	.....	185,143	...	...	.....	185,143	
Upper Sutlej Division	.....	..	.....	.....	...	.....	.....	12,063	...	...	Wheat ..	34,000	The areas estimated as irrigated by inundation canals are very rough approximations, there being no Revenue Establishment as in perennial canals.
Lower „ „	.....	..	.....	.....	...	.....	.....	21,400	...	...	Other crops .	33,363	
Indus Canals	.....	.....	.....	.....	...	.....	.....	33,900					
Total, Inundation Canals ...	.....	.....	.....	.....	...	.....	.....	67,363	...	...	.....	67,363	
Delhi and Goorgaon Works ...	.....	.....	.....	.....	...	.....	Delhi ...	565	...	...	Barley ...	526	
							Goorgaon ...	2,225	...	...	Wheat ...	1,700	
											Other crops .	564	
Total, Delhi and Goorgaon Canals	.....	.....	.....	.....	...	.....	.....	2,790	...	...	.....	2,790	
Grand Total ...	.....	.....	.....	.....	...	10,090 mds. fire-wood, &c., and 166,429 kurries, bullies, &c.	.....	337,118	...	...	.....	337,118	

No. 20 of 1870.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 14, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Supplement — 723 —

PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla, the 9th May 1870.

On Tuesday, the 24th instant, being the Anniversary of Her Majesty's Birth-day, His Excellency the Viceroy and Governor General will hold a Levee at Peterhoff at 11 A. M.

Gentlemen attending the Levee are requested to bring two cards with their names legibly written on each: one card will be delivered on entering Peterhoff, the second to the Aide-de-Camp in waiting at the time of presentation.

All gentlemen purposing to attend the Levee are requested to send their cards to the Aide-de-Camp in waiting before 4 P. M. on the 20th instant.

Gentlemen who have not already been presented at the Court of St. James, or at Government House, Calcutta, are requested to send their cards with their address and the name of the gentlemen by whom they are to be presented to the Aide-de-Camp in waiting with as little delay as possible.

No cards will be received after the 20th instant.

By Command,

E. R. BOURKE, *Major,*

Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture, to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

Simla, the 11th May 1870.

No. 2304.—The under-mentioned Covenanted Civil Servant having produced the necessary medical certificate has been granted by Her Majesty's Secretary of State for India extension of leave for the period specified against his name :—

Mr. J. J. F. Lumsden, six months.

No. 2320.—Mr. Mark Fryar, Mining Geologist on the staff of the Geological Survey of India, availed himself, on the forenoon of the 5th ultimo, of the one month's privilege leave granted to him in Notification No. 1937 of that date.

Mr. Fryar returned to duty on the forenoon of the 15th idem.

No. 2313.—The following list of Civil Servants on the Bengal Establishment absent on furlough or special leave on the 31st March 1870, is published for general information :—

No.	Names.	Substantive Appointment.	Officiating Appointment (if any).	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	REMARKS.
		GOVERNMENT OF INDIA.				
		FURLOUGH.				
1	E. H. Lushington	Secretary, Financial Department ...	... ...	April 17, 1869...	April 16, 1871.	
2	H. A. Mangles	Accountant General, British Burmah	.. ..	August 3, 1868...	April 2, 1870...	Extension for 4 months.
3	J. D Gordon, C.S.I.	Judicial Commissioner, Mysore ...	... ...	April 29, 1869...	April 28, 1871.	
4	J. G. Cordery	Assistant Resident, Hyderabad ...	... ...	September 26, 1868 ..	Sept. 25, 1870.	
5	W. S. Seton-Karr	Secretary, Foreign Department ...	... ...	October 9, 1869...	October 8, 1870.	
6	J. Geoghegan	Under Secretary, Home Department...	... ...	April 12, 1870...	April 11, 1871.	
		SPECIAL LEAVE.				
1	L. B. Bowring, C.S.I	Chief Commissioner, Mysore and Coorg	... ...	February 12, 1870...	August 11, 1870.	
		LOWER PROVINCES.				
		FURLOUGH.				
1	C. F. Montresor	Out of employ	... ...	March 18, 1868...	March 17, 1870...	Not yet returned.
2	C. F. Carnac	Opium Agent, Benares	... ...	March 15, 1870..	December 14. 1870.	
3	C. S. Belli	Judge of Rajshahye	... ...	March 15, 1870...	March 14, 1872.	
4	E. C. Craster	Judge of Gya	... ...	March 3, 1869...	September 2, 1870.	
5	H. C. Richardson	Judge of Rungpore	... ...	October 11, 1869...	October 10, 1871.	
6	H. L. Dampier	Secretary to Government of Bengal, Revenue Department	... ...	July 23, 1869...	July 22. 1871.	
7	T. E. Ravenshaw	Commissioner of Orissa	... ...	April 15, 1869...	April 14, 1870...	[Since returned.]
8	H. Muspratt	Magistrate and Collector, 1st Grade, Rungpore	Judge of Mymensingh	October 11, 1869...	October 10, 1870.	
9	W. LeF. Robinson	Magistrate and Collector, 1st Grade, Dinagepore	Commissioner of Rajshahye ...	October 12, 1868...	October 11, 1870.	
10	J. J. Grey	None	... ...	April 10, 1866...	July 9, 1870.	
11	J. H. Ravenshaw	None	... ...	April 24, 1867...	April 23, 1870.	
12	E. Drummond	Magistrate and Collector, 1st Grade, Pooree	... ...	March 10, 1869...	March 9, 1871.	
13	C. J. Mackenzie	None	... ...	July 31, 1866...	July 30, 1870.	

No.	Names.	Substantive Appointment.	Officiating Appointment (if any).	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	REMARKS.
14	H. T. Prinsep	Magistrate and Collector, 1st Grade, Bograh ...	Judge of Moorshedabad	July 6, 1868. .	July 5, 1870.	
15	R. V. Cockerell	Magistrate and Collector, 1st Grade, Hooghly	... ...	March 12, 1870. .	March 11, 1872.	
16	W. V. G. Tayler	Magistrate and Collector, 1st Grade, Pubna . ..	... ...	August 16, 1868...	August 15, 1870.	
17	L. R. Tottenham	Magistrate and Collector, 1st Grade, Howrah	Judge of Dinagepore	January 23, 1870...	October 22, 1871.	
18	E. E. Lowis	Magistrate and Collector, 2nd Grade, Maldah	Magistrate and Collector, 1st Grade, Maldah	March 1, 1870...	February 29, 1872.	
19	G. L. T. Harris	Joint Magistrate and Deputy Collector, Purneah	... ...	July 20, 1869...	July 19, 1871.	
20	W. Cornell	Superintendent of Stamps and Stationery	... ...	April 29, 1869...	October 28, 1870.	
21	H. J. Reynolds	Magistrate and Collector, 2nd Grade, Mymensingh	Magistrate and Collector, 1st Grade, Midnapore	November 9, 1869 .	November 8, 1871.	
22	W. S. Wells	Magistrate and Collector, 2nd Grade, Rajshahye	Additional Judge of Chittagong ...	March 17, 1869...	March 16, 1871.	
23	F. J. Alexander	Joint Magistrate and Deputy Collector, Bhaugulpore	Magistrate and Collector, Rajshahye...	March 31, 1869.	March 2, 1871.	
24	G. S. Park	Joint Magistrate and Deputy Collector, Sylhet	Joint Magistrate and Deputy Collector, Hooghly	March 17, 1869 ..	March 16, 1871.	
25	W. Kemble	Joint Magistrate and Deputy Collector, 2nd Grade, Sylhet	Magistrate and Collector, 2nd Grade, Sylhet	November 9, 1869...	November 8, 1871.	
26	J. Monro	Deputy Collector of Customs, Calcutta	Magistrate and Collector, 1st Grade, Nuddea	March 2, 1870...	March 1, 1872.	
27	W. Wavell	Joint Magistrate and Deputy Collector, Moorshedabad . ..	Magistrate and Collector, Bograh ...	May 12, 1869..	February 23, 1871.	
28	H. C. Sutherland	Joint Magistrate and Deputy Collector, Backergunge . .	Magistrate and Collector, Backergunge	August 31, 1868. .	August 30, 1870.	
29	T. F. W. Smith	Assistant Magistrate, Mymensingh ...	Joint Magistrate and Deputy Collector, Backergunge	October 10, 1868 ..	September 6, 1870 .	Returned on April 11.
30	J. S. Armstrong	Assistant Magistrate, Cuttack ...	Joint Magistrate and Deputy Collector, Cuttack . . .	May 12, 1869 ..	May 11, 1871.	
31	C. D. Field	Unattached	Registrar, High Court	October 17, 1868 ..	October 16, 1870.	
32	H L. Harrison	Junior Secretary to Government of Bengal	.....	April 29, 1869	February 28, 1871.	

33	L. B. B. King	Junior Superintendent of Survey, Rajshahye Division	Superintendent of Survey, Rajshahye Division	March 21, 1869...	March 20, 1871.	
34	J. C. Geddes	Joint Magistrate and Deputy Collector, Burdwan	Magistrate and Collector, 2nd Grade, Pooree	January 2, 1870...	January 1, 1872.	
35	E. G. Glazier	Joint Magistrate and Deputy Collector, Mymensingh	Magistrate and Collector, 2nd Grade, Rungpore	March 31, 1870 (afternoon) ..	March 31, 1872.	
36	J. Boxwell	Assistant Magistrate, Sylhet ...	Joint Magistrate and Deputy Collector, Pooree	March 28, 1870...	March 27, 1872.	
37	F. Wyer	Assistant Magistrate, Purneah ...	Joint Magistrate and Deputy Collector, Purneah	March 28, 1870...	March 27, 1872.	
38	V. Irwin	Assistant Magistrate, Tipperah ...	Joint Magistrate and Deputy Collector, Hooghly	February 12, 1870...	February 11, 1872.	
39	J. J. Livesay	Assistant Magistrate, Dacca ...	... .	February 5, 1870...	February 4, 1872.	
40	C. E. C. Merington	Assistant Magistrate, Gya ...	Joint Magistrate and Deputy Collector, Gya	March 14, 1870...	March 13, 1872.	

SPECIAL LEAVE.

1	C. H. Campbell	Commissioner, Presidency Division ...	... ...	February 26, 1870...	August 25, 1870.	
2	G. Graham	Joint Magistrate and Deputy Collector, 2nd Grade, Hooghly ...	Magistrate and Collector, 2nd Grade, Dacca	January 5, 1870...	July 4, 1870.	

NOTE.—Total absent 42
Total of Civil Servants employed in the Lower Provinces ... 258
Percentage of absentees ... ... 16·27

NORTH-WESTERN PROVINCES.

FURLOUGH.

1	J. Power	... ...	... ...	April 3, 1867...	April 2, 1869..	Granted 12 months' extension by Secretary of State.
2	E. Waterfield	... ...	... ...	April 24, 1867 ..	April 23, 1870 .	
3	C. Twigg	Joint Magistrate, 1st Grade ...	... ...	March 18, 1868 ..	June 17, 1869...	Granted 11 months' extension by Secretary of State.
4	A. Boulderson	... ...	... ...	April 15, 1868 .	April 14, 1871.	
5	J. J. F. Lumsden	. . ...	... ...	April 29, 1868 ..	April 28, 1871.	
6	E. Macnaghten	Judge, Small Cause Court, Allahabad	... ...	July 20, 1868	July 19, 1870.	
7	J. D Sandford	Registrar, High Court	... ...	August 3, 1868 .	August 2, 1870.	
8	C. Horne	Judge of Mirzapore	... ...	August 31, 1868 ..	August 30, 1870.	

No.	Names.	Substantive Appointment.	Officiating Appointment (if any).	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	REMARKS.
9	W. S Paterson	Judge of Agra	...	August 31, 1868	August 30, 1870.	
10	A R S. Pollock	Magistrate and Collector, Mirzapore	...	January 16, 1869	January 15, 1871.	
11	G. E Watson	Magistrate and Collector, Goruckpore	...	January 20, 1869	January 19, 1871.	
12	C. Robertson	Junior Secretary to Government, North-Western Provinces	...	February 27, 1869	February 26, 1871.	
13	B. W. Colvin	Magistrate and Collector, Mynpoorie	...	March 5, 1869	March 4, 1871.	
14	D. M Gardener	Joint Magistrate, 1st Grade	...	March 10, 1869	March 9, 1871.	
15	G P Morey	Judge of Mirzapore	...	March 20, 1869	November 19, 1870.	
16	G. H Lawrence	Magistrate and Collector, Allyghur	...	March 20, 1869	October 13, 1870.	
17	C. Grant	Magistrate and Collector of Humeerpore	...	May 13, 1869	May 12, 1870.	
18	J. Kennedy	Settlement Officer	...	May 24, 1869	May 23, 1871.	
19	A L M. Phillipps	Judge of Allyghur	...	August 15, 1869	June 5, 1871.	
20	F. S. Wigram	Magistrate and Collector of Bustee	...	October 2, 1869	June 1, 1871.	
21	W. R Burkitt	Assistant Magistrate, Bareilly	Joint Magistrate, Bareilly	October 16, 1869	October 15, 1871.	
22	B. Sapte	Judge of Furruckabad	...	November 24, 1869	May 23, 1870.	
23	G. B. Pasley	Magistrate and Collector of Ghazeepore	...	November 8, 1869	October 27, 1871.	
24	Hon'ble F. B. Pearson	Judge of the High Court	...	December 4, 1869	March 3, 1871.	
25	R H. Clifford	Magistrate and Collector of Azimgurh	...	December 8, 1869	December 7, 1871.	
26	E. B. Thornhill	...	Magistrate of Humeerpore	January 4, 1870	April 3, 1870.	
27	F. Macnaghten	Assistant Magistrate	...	January 14, 1870	January 13, 1871.	
28	C. F. Hall	Joint Magistrate, 2nd Grade	Joint Magistrate, 1st Grade	February 14, 1870	February 13, 1872.	
29	R. Simson	Secretary to Government, North-Western Provinces	...	March 26, 1870	March 25, 1872.	
30	A. Shakespear	Commissioner of Benares	...	March 14, 1870	November 13, 1871.	
31	C. J. Powlett	Joint Magistrate, 1st Grade	...	February 19, 1870	February 18, 1871.	
32	P. Whalley	Under Secretary to Government, North-Western Provinces	...	——— 1870	——— 1872	Date of departure not reported.
33	F. Thompson	Judge of Shahjehanpore	...	——— 1870	——— 1872	Ditto.
34	W. M. Sandys	Joint Magistrate, 1st Grade	Magistrate and Collector of Banda	——— 1870	——— 1872	Ditto.
35	A. Ross	Judge of Azimghur	...	March 26, 1870	March 25, 1872	
36	H. R. Clarke	Magistrate and Collector of Banda	...	——— 1870	——— 1872	Ditto.
37	H. F. Tyrrell	Joint Magistrate, 2nd Grade	Joint Magistrate, 1st Grade	——— 1870	——— 1872	Ditto.
38	H. F. D. Moule	Assistant Magistrate, Allahabad	...	——— 1870	——— 1872	Ditto.

SPECIAL LEAVE.

Nil.

NOTE.—Total absent ... 38
Total of Civil Servants employed in the North-Western Provinces ... 204
Percentage of absentees ... 18·63

PUNJAB.

FURLOUGH.

1	D. G. Barkley, M.A.	Assistant Commissioner	...	...	...	...	October 20, 1868	October 19, 1870.
2	G. R. Elsmie	Assistant Commissioner	...	...	...	...	January 20, 1869	January 19, 1871.
3	P. H. Egerton	Commissioner	...	...	...	...	May 20, 1869	May 19, 1871.
4	J. B. Lyall	Settlement Officer	...	...	...	...	November 1, 1869	October 3, 1871.
5	R. T. Burney	Assistant Commissioner	...	...	...	...	January 1, 1870	December 31, 1871.
6	J. W. Smyth	Deputy Commissioner	...	...	...	...	March 1, 1870	March 1, 1872.
7	T. W. Smyth	Registrar of the Chief Court	...	...	...	...	March 1, 1870	March 1, 1872.
8	C. P. Elliott	Deputy Commissioner	...	...	...	...	March 14, 1870	March 13, 1872.
9	T. Roberts	Assistant Commissioner	...	...	...	...	March 19, 1870	September 18, 1871.

SPECIAL LEAVE.

1	F. W. R. Fryer	Assistant Commissioner	...	Settlement Officer	...	...	March 19, 1870	September 18, 1870.

NOTE.—Total absent 10
Total of Civil Servants employed in the Punjab 54
Percentage of absentees ... ... 18·51

OUDH.

FURLOUGH.

1	G. Ouseley	Commissioner	...	...	...	...	March 31, 1869	November 29, 1870.
2	R. M. King, B.A.	Deputy Commissioner, 2nd Grade	...	...	...	...	July 20, 1868	July 19, 1870.

SPECIAL LEAVE.

Nil.

NOTE.—Total absent 2
Total of Civil Servants employed in Oudh 20
Percentage of absentees 10

No.	Names.	Substantive Appointment.	Officiating Appointment (if any).	Date of commencement of furlough or leave.	Date of expiry of furlough or leave.	REMARKS.
			CENTRAL PROVINCES.			
			FURLOUGH.			
1	G. Campbell ...	... Chief Commissioner	... ...	April 16, 1868...	April 15, 1870.	
2	J. F. K. Hewitt ...	... Settlement Officer, Raepore ...	... ...	March 13, 1869...	March 12, 1871.	
3	J. H. Tawney ...	... Assistant Commissioner	... ...	October 16, 1869...	June 15, 1871.	
4	F. Venning ...	... Assistant Commissioner	... ...	May 15, 1869...	May 14, 1870.	
			SPECIAL LEAVE.			
			Nil.			

NOTE.—Total absent 4
Total of Civil Servants employed in the Central Provinces 17
Percentage of absentees ... ... 23·52

NOTE.—Grand total of absentees 103
Grand total of Civil Servants on the Bengal Establishment 577
Percentage of absentees ... ... 17·57

The 12th May 1870.

No. 2343.—In the Notifications No. 525, dated 26th January, and No. 1650, dated 24th March 1870, appointing Surgeon R. T. Abbott, M.D., permanently, and, during his absence on furlough, Assistant Surgeon A. Porter, M.D., to officiate as Sanitary Commissioner and Superintendent of Jails and Vaccination in the Hyderabad Assigned Districts, the word *Dispensaries* should be added after the word Jails.

The 13th May 1870.

No. 2345.—Third Grade Sub-Assistant Surgeon Nobin Chunder Goopta, lately attached to the Sub-Division of Palamow, in Chota Nagpore, is permitted to resign the service of Government.

JUDICIAL.

The 10th May 1870.

No. 780.—Notification No. 692, dated 23rd ultimo, appointing the Hon'ble J. P. Norman to officiate as the Chief Justice of the High Court of Judicature at Fort William in Bengal, is cancelled.

The 11th May 1870.

No. 792.—*Appointment.*—Captain R. M. B. Thomas, Officiating Assistant Commissioner of the 2nd Class in the Central Provinces, to officiate as Cantonment Magistrate of Jubbulpore, with effect from the date on which he received charge of the office.

REVENUE.

(GEOGRAPHICAL.)

The 11th May 1870.

No. 161.—The under-mentioned Officers have passed the prescribed examination in Canarese according to the Higher Standard:—

Lieutenant M. F. Coussmaker, Assistant Superintendent, Revenue Survey in Mysore.
Mr. G. Dobbie, Probationary Assistant Superintendent, Revenue Survey in Mysore.

No. 163.—Lieutenant R. Beavan, Probationary Assistant Superintendent, Topographical Survey Department, having passed the examination prescribed in Notification No. 49, dated 9th February 1869, is promoted to the grade of Assistant Superintendent of Survey, 2nd Grade, with effect from the 9th November last.

Lieutenant Beavan is transferred from the Topographical to the Revenue Branch of the Survey Department from the 1st instant.

The 13th May 1870.

No. 171.—Mr. Henry Eardly Gastrell, Probationary Assistant Superintendent in the Revenue Branch of the Survey Department, is confirmed in the appointment of Assistant Superintendent, 2nd Grade, with effect from the 26th ultimo.

ECCLESIASTICAL.

The 10th May 1870.

No. 233.—The following list of Chaplains belonging to the Bengal Establishment, absent on furlough or special leave on 31st March 1870, is published for general information:—

No.	Names.	Rank.	Date of commencement of furlough or special leave.	Date of expiry of furlough or special leave.
		FURLOUGH.		
1	Revd. M. R. Burge	Senior Chaplain	14th September 1869	13th September 1871.
2	„ G. Lovely	Ditto	20th January 1869	19th January 1871.
3	„ W. C. Bromehead	Ditto	20th December 1869	19th December 1871.
4	„ J. Cave-Browne	Ditto	1st February 1870	31st January 1871.
5	„ J. R. Baldwin	Ditto		
6	„ C. W. Cahusac	Ditto	25th January 1870	24th January 1871.
7	„ E. J. Tandy	Ditto	10th May 1867	9th May 1870.
8	„ A. Horsburgh	Ditto	20th February 1869	19th February 1871.
9	„ W. C. Bell	Junior Chaplain	—— November 1868	—— November 1870.
10	„ J. Baly	Ditto	19th March 1870	18th November 1871.
11	„ A. W. Irwin	Ditto	1st May 1870	1st October 1871.
12	„ W. Ayerst	Ditto	18th October 1869	17th October 1871.
13	„ J. Clough	Ditto	15th April 1869	14th April 1871.
14	„ J. P. Boswell	Ditto	4th February 1870	4th February 1872.

SPECIAL LEAVE.

Nil.

Total absent	14
Sanctioned number of Chaplains in the Bengal Presidency	90
Percentage of absentees	15·55

The 11th May 1870.

No. 235.—The Governor General in Council has been pleased to promote the Reverend P. J. Jarbo, Ph. D., Junior Chaplain, to be Senior Chaplain from the 26th ultimo.

The 12th May 1870.

No. 240.—Under Act V. of 1852, Captain H. G. Thomson, Officiating Superintendent of Coorg, is appointed Marriage Registrar for that Province.

No. 242.—The Right Reverend the Lord Bishop of Calcutta has appointed Mr. Charles Sanderson to be Registrar of the Archdeaconry of Calcutta from the 16th ultimo.

E. C. BAYLEY,
Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 10th May 1870.

No. 65.—With reference to section 5 of Act XXII. of 1864, His Excellency the Viceroy and Governor General in Council is pleased to invest Captain H. M. B. Burlton, Assistant Cantonment Magistrate, under the provision of section 23 of the Criminal Procedure Code, with the powers of a Subordinate Magistrate of the 1st Class within the limits of the Morar Cantonment.

Captain Burlton is also invested with the powers of a Judge of a Court of Small Causes, as mentioned in section 9 of the first-mentioned Act.

GENERAL.

The 9th May 1870.

No. 751.—*Appointment.*—Captain A. Murray, Assistant Commissioner of the 3rd Grade in Oudh, to officiate as Junior Secretary to the Chief Commissioner of that Province in the room of Captain N. M. T. Horsford, absent on furlough to Europe, or until further orders.

No. 753.—*Leave.*—Major J. A. Campbell, Officiating Superintendent of the Ashtagram Division, in Mysore, is granted privilege leave of absence for two months from the 20th April 1870, or from such date as he may avail himself of it.

No. 754.—*Appointments.*—Mr. L. Ricketts, Officiating Deputy Superintendent of the Mysore District, to officiate as Superintendent of the Ashtagram Division as a temporary measure, during the absence on privilege leave of Major J. A. Campbell, or until further orders.

Lieutenant E. P. Maltby, Officiating Assistant Superintendent of the 2nd Grade, to officiate as Deputy Superintendent of the Mysore District, during the temporary employment of Mr. Ricketts on the above duty, or until further orders.

No. 756.—Major F. L. Mackeson, 2nd Assistant Political Agent in Meywar, received charge of his office from Captain W. Battye on the afternoon of the 16th March 1870.

No. 758.—Mr. J. Butler, an Assistant Commissioner of the 3rd Grade in British Burmah, has passed the examination in Indian History, Jurisprudence, and Political Economy, prescribed in G. O. No. 530, dated 25th June 1864.

No. 760.—*Appointment.*—Mr. L. Neill, Assistant Commissioner of the 3rd Class in the Central Provinces, to officiate as Assistant Commissioner of the 2nd Class, during the absence on furlough of Captain T. A. Scott, or until further orders.

No. 762.—Lieutenant J. Colledge, Officiating 3rd Squadron Officer, officiated as 2nd in Command of the 2nd Regiment of the Central India Horse in addition to his other duties, from the 23rd February to the 11th March 1870.

The 11th May 1870.

No. 790.—The privilege leave of absence for 30 days granted to Lieutenant-Colonel A. R. E. Hutchinson, Political Agent at Gwalior, in Notification No. 2035, dated 8th October 1869, is hereby cancelled at his own request.

TELEGRAPH.

The 30th April 1870.

No. 397.—*Leave.*—Mr. W. Evans, Assistant Superintendent in the Telegraph Department, has been granted, by Her Majesty's Secretary of State for India, leave of absence for six months on medical certificate, in extension of the sick leave to Europe for two years allowed him in the Notification of this Office, No. 273, dated 18th March 1868.

No. 422.—It is hereby notified, for general information, that the control of the Telegraph Department has been transferred to and vested in the Public Works Department of the Government of India, with effect from the 1st May 1870.

C. U. AITCHISON,

Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

LEAVE AND ALLOWANCES.

Simla, the 10th May 1870.

No. 323.—The Governor General in Council is pleased to notify that furlough on urgent private affairs, with pay equivalent to the British regimental pay of rank under section 11 of the Rules published in the General Order of the Government of India in the Military Department, No. 1064, dated the 10th November 1868, may be granted as often as it is applied for: provided that the authority granting it is satisfied of the urgency which leads to the application, and that the applicant is not at the time eligible for ordinary furlough. There is no other limit to the granting of this species of leave.

2. His Excellency in Council is also pleased to notify that the words "pay equivalent to the British regimental pay of his rank" in the section above referred to, mean, in the case of a Staff Corps Officer, the "out-of-India" rate of pay as shewn below:—

	£	s.	d.	
General Officer	1	5	0	Per diem.
Brevet Colonel and Lieutenant-Colonel... ...	1	0	0	
Major	0	16	0	
Captain	0	10	6	
Lieutenant	0	6	6	

No. 339.—Mr. W. Clark received charge of the Office of Deputy Accountant General, Punjab, from Mr. R. A. Sterndale, on the afternoon of the 22nd February 1870.

The 11th May 1870.

No. 370.—Mr. R. Taylor made over charge of the office of Deputy Accountant General, Bengal, to Baboo Shama Churn Dey on the afternoon of the 3rd instant.

No. 371.—Mr. W. Waterfield made over charge of the office of Accountant General, North-Western Provinces, to Mr. R. Taylor on the afternoon of the 5th instant.

The 12th May 1870.

No. 407.—Mr. T. W. Biss received charge of the office of First Assistant Accountant General, North-Western Provinces, from Mr. A. Anthony on the forenoon of the 4th instant.

The 13th May 1870.

No. 409.—Mr. E. W. Kellner assumed charge of the office of Fourth Assistant Comptroller General of Accounts on the forenoon of the 3rd instant.

No. 410.—Mr. R. E. Hamilton made over charge of his duties as Assistant Accountant General, North-Western Provinces, on the afternoon of the 23rd ultimo.

ACCOUNTS.

The 13th May 1870.

No. 423.

STATEMENT of Special Loans to Municipalities, &c.

	Amount of Loans sanctioned.	Rate of Interest.	Date of Orders authorizing the Loans.	Balance from last year.	Amount advanced.	TOTAL.	Amount repaid.	Balance.	Amount of Interest received or credited to Revenue.	Balance of Interest unpaid.
	Rs.		**1866-67.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PORT CANNING MUNICIPALITY (for improvement of Port)	4,50,000 0 0	*Nil* for 5 years	Financial Dept., Govt. of India, 16th March 1866, No. 1251.	....	3,00,000 0 0	3,00,000 0 0	....	3,00,000 0 0	....	....
BACK BAY RECLAMATION COMPANY	....	8	Bombay Govt. letter, 7th Nov. 1866	....	13,34,139 6 8	13,34,139 6 8	....	13,34,139 6 8	....	....
VEHAR WATER WORKS	....	4	Bombay Govt. Resolution No. 1389, dated 27th July 1865.	37,85,448 0 4	5,727 0 0	37,91,175 0 4	....	37,91,175 0 4	1,21,000 0 0	2,73,416 2 8
ELPHINSTONE CIRCLE DEBT	....	*Nil.*	Bombay Govt. Resolution, 9th May 1863, No. 697.	2,50,000 0 0	....	2,50,000 0 0	21,000 0 0	2,29,000 0 0	....	....
			Total ..	40,35,448 0 4	16,39,866 6 8	56,75,314 7 0	21,000 0 0	56,54,314 7 0	1,21,000 0 0	....
			1867-68.							
PORT CANNING MUNICIPALITY (for improvement of Port)	....	....	....	3,00,000 0 0	1,00,000 0 0	4,00,000 0 0	....	4,00,000 0 0	....	....
CALCUTTA MUNICIPALITY (for water supply)	52,00,000 0 0	4*	Financial Dept., Govt. of India, 28th Feb. 1867, No. 1171.	....	21,00,000 0 0	21,00,000 0 0	....	21,00,000 0 0	23,331 8 3	....
BACK BAY RECLAMATION COMPANY	....	8	....	13,34,139 6 8	96,790 9 9	14,30,930 0 5	5,96,190 9 8	8,34,739 6 9	93,790 9 9	....
ELPHINSTONE LAND AND PRESS COMPANY	....	5	Bombay Govt. Resolution, 22th January 1868, No. 62.	....	10,00,000 0 0	10,00,000 0 0	....	10,00,000 0 0	....	....
VEHAR WATER WORKS	....	4	....	37,91,175 0 4	....	37,91,175 0 4	....	37,91,175 0 4	99,625 0 0	3,25,438 2 8
ELPHINSTONE CIRCLE DEBT	....	*Nil.*	....	2,29,000 0 0	....	2,29,000 0 0	54,000 0 0	1,75,000 0 0	....	....
			Total ..	56,54,314 7 0	32,96,790 9 9	89,51,105 0 9	6,50,190 9 8	83,00,914 7 1	2,19,747 2 0	....
			1868-69.							
PORT CANNING MUNICIPALITY (for improvement of Port)	4,50,000 0 0	*Nil* for 5 years.	....	4,00,000 0 0	50,000 0 0	4,50,000 0 0	....	4,50,000 0 0	....	....
CALCUTTA MUNICIPALITY (for water supply)	52,00,000 0 0	4*	....	21,00,000 0 0	21,00,000 0 0	42,00,000 0 0	....	42,00,000 0 0	1,01,978 1 4	....‡
KURRACHEE MUNICIPALITY (for water supply)	6,30,000 0 0	4*	Financial Dept., Govt. of India, 25th March 1869, No. 1519.	....	....	....	....	....	....	....
BOMBAY MUNICIPALITY (for payment of existing debts, repayable by instalments in 10 years)	15,00,000 0 0	5	Financial Dept., Govt. of India, 31st March 1869, No. 1907.	....	2,42,501 10 0	2,42,501 10 0	....	2,42,501 10 0	....	....
MADRAS LOCAL FUNDS (for completion of East Coast Canals, at least Rs. 5,000 to be re-paid half-yearly)	2,00,000 0 0	5	Financial Dept., Govt. of India, 5th July 1869, No 1783.	....	....	....	....	....	....	....
MADRAS MUNICIPALITY (for water supply)	12,80,000 0 0	4*	Financial Dept., Govt. of India, 27th Feb. 1869, No. 1219, & 8th July 1869, No, 1862.	....	....	....	....	....	....	....
BACK BAY RECLAMATION COMPANY	....	8	....	8,34,739 6 9	....	8,34,739 6 9	2,15,455 14 6	6,19,283 8 3	....	....
ELPHINSTONE LAND AND PRESS COMPANY	....	5	....	10,00,000 0 0	....	10,00,000 0 0	....	10,00,000 0 0	....†	....
VEHAR WATER WORKS	....	4	....	37,91,175 0 4	....	37,91,175 0 4	....	37,91,175 0 4	95,551 5 11	3,81,533 12 9
ELPHINSTONE CIRCLE DEBT	....	*Nil.*	....	1,75,000 0 0	....	1,75,000 0 0	52,276 0 0	1,22,724 0 0	....	....
			Total ..	83,00,914 7 1	23,92,501 10 0	1,06,93,416 1 0	2,67,731 14 6	1,04,25,684 2 7	1,97,529 7 3	....

CALCUTTA;
COMPTROLLER GENERAL'S OFFICE,
CENTRAL ACCOUNTS BRANCH,
The 16th March 1870.

* 2 per cent. additional to be appropriated to form a sinking fund. † Interest due up to 30th June 1869 received in 1869-70. ‡ Interest realized up to 31st December 1868; Interest to 31st March 1869 became due on 30th June 1869.

E. F. HARRISON,
Comptroller General of Accounts.

SINKING FUNDS for redemption of Loan.

	Balance.		Receipts.		Total.		Payments.		Balance.	
	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
					1867-68					
CALCUTTA MUNICIPALITY (for water supply) ...	.....	.....	10,100	11,941 13 1*	10,100	11,941 13 1	... ..	11,907 15 4	10,100	33 13 0
					1868-69.					
DITTO DITTO ...	10,100	33 13 9	44,700	52,028 11 0†	54,800	52,062 8 9	. ..	51,167 6 5	54,800‡	895 2 4

* Instalment at 2 per cent ... Rs. 11,665 12 2
Interest on Government Securities... „ 276 0 11

† Instalment at 2 per cent. ... Rs. 50,989 0 8
Interest on Government Securities . „ 1,039 10 4

‡ 5½ per cent. Loan

CALCUTTA;
COMPTROLLER GENERAL'S OFFICE,
CENTRAL ACCOUNTS BRANCH,
The 16th March 1870.

E. F. HARRISON,
Comptroller General of Accounts.

Ordered, that the above be published in the *Gazette of India* for general information.

No. 426.—In continuation of Notification No. 2306, dated the 31st March 1870, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of March last, contrasted with that of the previous years, is published for general information :—

Governments & Administrations.	March 1868.	March 1869.	March 1870.
	Rs.	Rs.	Rs.
Government of India	1,26,09,790	70,87,560	2,07,94,308
Bengal	2,31,94,570	2,08,49,300	1,99,40,203
British Burmah	36,30,230	30,79,860	36,67,030
North-Western Provinces ...	1,52,86,480	1,05,15,840	1,57,86,570
Oudh	39,07,760	31,21,290	41,31,215
Punjab	1,02,05,150	93,83,290	1,06,78,688
Bombay	2,36,11,210	2,12,20,620	3,50,28,704
Central Provinces	36,86,180	43,38,750	48,54,141
Madras	2,28,60,960	2,21,61,530	2,49,40,140
TOTAL ...	11,89,92,330	10,17,58,040	13,98,20,999

Published by Order of the Governor General in Council.

PENSIONS AND GRATUITIES.

The 10th May 1870.

No. 331.—It is observed that affidavits by applicants for service pensions in cases where such documents are necessary in support of service not verified in the usual way, continue to be written on stamp paper in accordance with the requirements of Act X. of 1862. The attention of Heads of Departments and Offices, however, is invited to clause 12 of section 15 of the "General Stamp Act, 1869" (Act No. XVIII.) which expressly declares that affidavits made for the sole purpose of enabling any person to receive any pension or charitable allowance, are not chargeable with stamp duty.

MINT AND CURRENCY.

The 13th May 1870.

No. 425.—Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency :—

DATE.	Circles of Issue.	Balance of Issue Account.	Retired by other Offices of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Gold Bullion Reserve.	Reserve in Government Securities	TOTAL RESERVE
		Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs.
30th April 1870	Calcutta ..	3,64,22,710	10,74,640	3,53,48,070	1,07,25,708	82,80,718	3,12,495	1,51,42,399	3,44,61,320
Ditto ..	Madras ..	66,72,920	1,92,600	65,49,720	30,15,316	..	....	27,28,404	57,43,720
Ditto	Bombay ..	4,12,73,820	25,010	4,12,48,810	1,86,78,709	75,56,000	....	1,37,52,961	3,99,87,670
Ditto	Allahabad ..	46,22,270	11,96,840	34,25,930	28,29,599	.	....	11,03,291	39,32,890
Ditto .	Lahore ..	31,17,820	7,34,270	23,83,550	20,35,923	. .	....	7,00,037	27,35,960
Ditto .	Calicut ..	8,48,180	1,28,450	7,19,730	6,72,391	.. .	...	1,00,059	7,72,450
Ditto .	Trichinopoly ..	11,86,590	7,67,340	4,13,250	10,52,651	.. .	...	1,00,059	11,52,710
Ditto .	Vizagapatam .	3,42,110	29,670	3,12,440	2,27,741	. ..	....	1,00,059	3,27,800
Ditto ..	Nagpore ..	23,69,200	31,150	23,38,050	18,16,588	..	. .	5,47,902	23,64,490
Ditto ..	Kurrachee .	32,93,740	12,75,070	20,23,670	27,82,824	....	.. .	5,00,106	32,82,930
Ditto ..	Akola ..	17,10,770	2,820	17,07,950	17,09,230	....	...	....	17,09,230
	TOTAL ..	10,18,58,530	53,87,360	9,64,71,170	4,55,46,680	1,58,36,718	3,12,495	3,47,75,277	9,64,71,170

CALCUTTA;
DEPT. OF ISSUE OF PAPER CURRENCY,
The 5th May 1870.

H. HYDE, *Lieut.-Col.*,
Head Commissioner.

Published by Order of the Governor General in Council.

No. 427.—The following Statement of the silver received and coined in the Mints of Calcutta and Bombay in March 1870, is published for general information :—

	Calcutta			Bombay.		
	Bullion or Coin received during the month valued in Rupees.		Coined and examined during the month valued in Rupees	Bullion or Coin received during the month valued in Rupees.		Coined and examined during the month valued in Rupees
	Govt	Merchants		Govt.	Merchants	
In March 1870	1,58,444	5,29,702	17,19,083	1,22,084	8,95,738	23,99,296

Published by Order of the Governor General in Council.

SEPARATE REVENUE.
(STAMPS.)

The 12*th May* 1870.

No. 385.—Under the provisions of section 35 of Act VII. of 1870, the Governor General in Council is pleased to declare that the stamp duty on plaints in judicial suits connected with land, cognizable by the Settlement Courts in the Hazara District, be reduced to a uniform rate of eight annas during the continuance of settlement operations in that District, and that the rate of stamp duty on appeals in such cases be reduced to one-fourth of the rate prescribed in Schedule I. of Act VII. of 1870.

No. 391.—Under the provisions of section 16, Act No. XVIII. of 1869, the Governor General in Council is pleased to exempt from stamp duty the mortgage deeds executed by salaried officers of Government as security for the due performance of their duties.

R. B. CHAPMAN,
Offg. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 10*th May* 1870.

No. 495 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments :—

Hyderabad Contingent.

Captain (Brevet Major) C. V. Conway-Gordon, of the Bengal Staff Corps, Station Staff Officer, Jhelum, to officiate as Brigade Major of the Contingent during the period Captain H. Watson may officiate as Commandant of the 3rd Cavalry, or until further orders.

4th Infantry.

Lieutenant C. R. Oxley, of the General List, Madras Infantry, Adjutant 1st Regiment, Madras Native Infantry, to officiate as Wing Subaltern during the period Lieutenant J. G. Proudfoot may officiate as Adjutant, or until further orders

No. 496 *of* 1870.—With reference to the General Order by the Government of Fort St. George, No. 121, dated 23rd April 1870, the services of Captain J. D. Clark, Officiating Adjutant, 1st Regiment, Madras Light Cavalry, are placed, temporarily, at the disposal of the Commander-in-Chief in India for appointment on His Excellency's Personal Staff.

No. 497 *of* 1870.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information :—

MILITARY. INDIA OFFICE;
No. 101. *London, the 7th April* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—The under-mentioned Officers have been permitted to return to their duty, viz. :—

Lieutenant-Colonel G. E. Holmes.	Captain H. S. Jarrett.
Captain L. H. E. Tucker.	Captain J. S. Irvine.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, viz. :—

Lieutenant-Colonel B. H. Baugh, until 13th Sept.
Lieutenant-Colonel A. Elderton, six months.
Lieutenant-Colonel J. C. Dickson, six months.
Major G. Price, six months.
Captain T. H. T. Drake, six months.
Captain J. R. Pearson, four months.
Captain A. Shepherd, six months.
Lieutenant A. B. Douglas, six months.

3. The under-mentioned Warrant Officer has been permitted to retire from the Service from the date specified, viz. :—

Sub-Conductor T. Nolan,—from 23rd March 1870.

I have, &c.,

(Signed) ARGYLL.

No. 498 *of* 1870.—The following order, issued by the Resident at Hyderabad, is confirmed :—

No. 94 *of the* 25*th April* 1870.—Granting Surgeon B. Williamson, M.B., 2nd Cavalry. Hyderabad Contingent, leave of absence for one month from the 28th April 1870, or date of departure, to visit Bombay preparatory to applying for sick leave to Europe.

No. 499 *of* 1870.—With reference to the Notification issued by the Government of Bengal, dated the 28th April 1870, the services of Veterinary Surgeon Hiram Farrell are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 500 *of* 1870.—It is hereby notified that on the death of a soldier (whether Warrant Officer, Non-Commissioned Officer or Private, &c.) on the Unattached List, or attached to a Department or Office, a Committee of Adjustment will assemble to secure his effects, and will proceed in the manner prescribed in the Royal Warrant and Regulations under the Regimental Debts Act, 1863.

The Committee are, as soon as practicable, to send one of the duplicates of the inventory and of the accounts, and to remit the surplus—

To the Officer Commanding the Sappers and Miners, in the case of soldiers borne on the Rolls of the Company of Royal Engineers attached to that Corps.

To the Officer Commanding the Battery of Royal Artillery,—in the case of soldiers borne on the Rolls of a Battery, Royal Artillery.

To the Regimental Pay Master,—in the case of soldiers borne on the Rolls of a Regiment.

To the Military Secretary to Government,—in the case of European soldiers of Her Majesty's Indian Army.

The surplus is to be disposed of by the Commanding Officer or Pay Master in the manner prescribed in the Regimental Debts Act, 1863, the inventory and accounts being annexed to, and any balance remitted in, the next monthly Casualty Return to the Secretary of State for War.

The surplus of estates of soldiers of Her Majesty's Indian Army will be disposed of by the Military Secretary to Government, the inventory and accounts being annexed to, and any balance remitted to the Secretary of State for India in a monthly Casualty Return.

No. 501 *of* 1870.—The under-mentioned students having passed the prescribed examination are admitted into the Service as Native Doctors* with effect from the dates specified opposite to their names, and placed at the disposal of the Inspector General of Hospitals, Indian Medical Service:—

* Pending the classification of the Native Doctors now in the Service in the grade of Hospital Assistant.

Agra Medical School.

Kefayutoollah Khan, Hussun Khan, Ram Lall, Meer Imdad Alli,—11th April 1870.

Lahore Medical School.

Ahmed Buksh, Mahmood Khan, Kurreem Buksh, Abbas Allee, Jumaloodeen, Bhugwun Dass, Gocool Ram, Soonder Sing, Mahomed Surfraz Khan, Manuck Chund, Shunker Dass, Hyder Shah, Abdool Kurreem, Dowlut Ram, Jai Sing, Chanun Shah, Shaik Gholam Kadir,—21st April 1870.

Calcutta Medical College.

Shaik Ellahee Buksh, Mahomed Assadullah, Futteh Oollah, Khootub Ooddeen, Shaik Noor Mahomed 1st, Shaik Nuseer Ooddeen (Assamese), Jan Mahomed 1st, Furzular Rohman, Muzhar Alli, Abas Alli, Jowad Alli, Buseer Ooddeen, Shaik Abdullah, Shaik Azhar Hossain, Mowla Buksh 2nd,—21st April 1870.

No. 502 *of* 1870.—The under-mentioned Officers have reported their return from England:—

Lieutenant-Colonel (Brevet Colonel) A. Robinson, of the Bengal Staff Corps; Major R. J. L. Crutchley, of the Bengal Staff Corps, Cantonment Magistrate, Ferozepore; and Assistant Surgeon J. J. Durant, of the Medical Department, Civil, Arrah,—arrived at Bombay, 16th April 1870.

No. 503 *of* 1870.—The under-mentioned Officer is allowed furlough to Europe (medical certificate):—

Captain Charles Lewis Prendergast, of the General List, Infantry, Assistant Commissioner, Oude,—for 18 months under the Regulations of 1868.

The 12th May 1870.

No. 504 *of* 1870.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information:—

MILITARY. INDIA OFFICE;
No. 91. *London, the 31st March* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have considered in Council your Lordship's letter dated the 8th of February, No. 33, respecting the rate of pay to be passed to a Lieutenant-Colonel of the Staff Corps who is in receipt of the Colonel's allowance and residing in India.

2. I approve of your Lordship's suggestion that such Officers, after having been brought down to the English scale of allowances, should be treated, in the matter of pay, as if they were in England, and that they should be permitted to draw the same aggregate pay and allowances as Officers of Infantry of the Indian Army holding the rank of regimental Colonel (25*s.* a day) with the Colonel's allowance.

I have, &c.,

(Signed) ARGYLL.

No. 505 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.—*No.* 3 *Horse Light Field Battery.*

Lieutenant R. G. Fitzgerald, Officiating Subaltern No. 1 Horse Light Field Battery, to be Officiating Subaltern during the absence on sick leave to Europe of Lieutenant L. H. S. James, or until further orders.

No. 506 *of* 1870.—The following order, issued by the Resident at Hyderabad, is confirmed:—

No. 96, *dated* 28*th April* 1870.—Appointing Assistant Surgeon G. D. Riddell, 3rd Infantry, Hyderabad Contingent, to the officiating medical charge of the 2nd Cavalry, Hyderabad Contingent, during the absence on sick leave of Surgeon B. Williamson, M.B.

No. 507 *of* 1870.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information :—

MILITARY. INDIA OFFICE;
No. 89. *London, the* 31*st March* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—Your despatch No. 360, dated 18th October 1869, relates to a question which has been raised with especial reference to the case of Colonel F. P. Layard, whether periods of absence from India of Officers on special duty are to be considered as full Indian Service.

2. I have no objection to its being understood that, as a general rule, absence from India on special duty, such as that on which Colonel Layard is employed, shall count as "full Indian Service." It will, however, be requisite that, as in the case of Officers who apply to count as service leave taken on sick certificate, each case should be separately and specially reported.

I have, &c.,
(Signed) ARGYLL.

No. 508 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment :—

PUNJAB FRONTIER FORCE.—*Corps of Guides.*

Captain F. H. Jenkins, Commandant, 5th Punjab Infantry, to be Commandant, *vice* Brigadier-General C. P. Keyes, C.B., appointed to the Command of the Punjab Frontier Force.

The 13*th May* 1870.

No. 509 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments :—

PUNJAB FRONTIER FORCE.—1*st Punjab Cavalry.*

Captain G. C. Bird, 1st Squadron Subaltern and Officiating 2nd Squadron Officer, 5th Punjab Cavalry, to officiate as 2nd in Command and Squadron Officer during the absence of Major E. P. W. Ripley, or until further orders.

Corps of Guides.

Lieutenant A. G. Hammond, Wing Officer, to officiate as Adjutant, during the absence of Lieutenant W. Battye, or until the return of Lieutenant C. E. Hunter from furlough.

Ensign F. D. Battye, 2nd Wing Subaltern, 6th Punjab Infantry, on probation, to officiate as Squadron Subaltern, on probation, during the absence of Lieutenant H. Wylie, or until further orders.

1*st Sikh Infantry.*

Captain L. C. deL. Daniell, 2nd Wing Subaltern, 3rd Punjab Infantry, and Officiating Wing Officer, 1st Sikh Infantry, to be 2nd Wing Subaltern, *vice* Lieutenant F. R. Begbie, who exchanges into the 3rd Punjab Infantry.

3*rd Punjab Infantry.*

Lieutenant F. R. Begbie, 2nd Wing Subaltern, 1st Sikh Infantry, on probation, to be 2nd Wing Subaltern on probation, *vice* Captain Daniell.

1*st Sikh Infantry.*

Lieutenant C. B. Norman, Quarter Master, to officiate as Adjutant during the absence on furlough to Europe of Lieutenant C. C. Brownlow, or until further orders.

3*rd Punjab Infantry.*

Lieutenant A. Scott, Quarter Master, 4th Sikh Infantry, to officiate as Adjutant during the absence of Lieutenant J. E. P. Mosley, or until further orders.

No. 510 *of* 1870.—Agreeably to G. G. O. No. 94, dated 1st May 1837, the under-mentioned widows are admitted to pensions equal to those conferred by the several classes of the Order of Merit on their late husbands, for three years commencing from the date of the casualties:—

Name of claimant.	Age.		Height.		Caste.	Personal appearance and particular marks.	Village and District.	Nature of relationship to the deceased.	Description of the deceased relation on whose account claims are made.			Date of admission.	Date of Committee's proceedings.	For what period.	By what Pensioner Pay Master payable.
	Years.	Months.	Feet.	Inches.					Name.	Rank.	Last Corps.				
Guneshee	31	..	4	11	Brahmin ..	Fair; dark stain below elbow of right arm.	Mundunna, Bithoor, Cawnpore.	Widow..	Kalka Sing ..	Subadar, 3rd Class Order of Merit.	Reserve Company of Artillery	19th May 1869.	24th August 1869.	3 years .	Allahabad.
Seeta	60	..	4	9	Brahmin ..	A large wart near tip of nose ..	Beolee, Salempore, Cawnpore.	Widow..	Maun Sing ..	Subadar, 3rd Class Order of Merit.	3rd Light Cavalry.	24th January 1869.	24th August 1869.	3 years ..	Allahabad.
Oomdah	45	..	5	..	Musulmani, Rajpoot ..	None	Jhal, Ummurgurh, Puttiala.	Widow..	Nubbee Baksh Khan.	Naib Ressaldar, 3rd Class Order of Merit.	12th Irregular Cavalry.	12th February 1865.	30th December 1869.	3 years ..	Sirhind.
Govindee	45	..	4	10	Brahmin ..	Small black mole on the thumb of left hand, left nostril slit.	Sanowlee, Barabankee, Oude.	Widow..	Ramsahoy Oustee.	Naick, 3rd Class Order of Merit.	Sappers and Miners.	28th October 1868.	24th August 1869.	3 years ..	Allahabad.
Indereemaree ..	60	..	5	1	Chuttree ..	Fair complexion; scar on left cheekbone, middle finger of left hand crooked.	Bhyrumpoor, Jaymow, Cawnpore.	Widow..	Bhowany Sing	Subadar and Sirdar Bahadoor, 3rd Class Order of Merit.	Khelat-i-Gilzie Regiment.	13th May 1869.	12th August 1869	3 years ..	Allahabad.

No. 511 *of* 1870.—Captain (Brevet Major) H. H. Godwin-Austen, of the Bengal Staff Corps, attached to the Survey Department, is allowed furlough on private affairs for two years under the Furlough Regulations of 1868, of which the first two months, commencing from the 26th April 1870, may be spent in India and the remainder in Europe.

No. 241 of 1870.
" 447 of "

That part of G. G. O. No. 1170 of the 26th November 1869, granting Major Godwin-Austen furlough to Europe only, and the Government General Orders noted in the margin, are hereby cancelled.

No. 512 *of* 1870.—The under-mentioned Officers have reported their return from England :—

Surgeon E. J. Vivian, of the Medical Department,—arrived at Bombay, 28th March 1870.

Captain H. S. Jarrett, of the Bengal Staff Corps,—arrived at Bombay, 9th April 1870.

No. 513 *of* 1870.—The under-mentioned Officers have reported their departure for Europe on the dates specified :—

Assistant Surgeon H. B. Purves, of the Medical Department, G. G. O. No. 427 of 1870,—per *Hindustan*, 9th April 1870.

Captain N. M. T. Horsford, of the Bengal Staff Corps, G. G. O. No. 268 of 1870, —per *Candia*, 17th April 1870.

Major A. K. Comber, of the Bengal Staff Corps, G. G. O. No. 466 of 1870,—per *Surat*, 26th April 1870.

No. 514 *of* 1870.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Assistant Surgeon John Ellis, M.B., of the Medical Department,—for two years under the Regulations of 1868, embarking at Bombay.

No. 515 *of* 1870.—In supersession of General Order by the Governor General, No. 830, dated 28th August 1868, which is hereby cancelled, the Right Hon'ble the Governor General in Council is pleased to direct that clause 80 of Army Circulars dated 1st July 1869, promulgating revised rules for the grant of prizes for good swordsmanship and lance practice, be considered applicable to India, with the amended paragraph 5, as laid down in clause 3 of Army Circulars dated 1st January 1870, with effect from the 1st April 1870 :—

PRIZES FOR GOOD SWORDSMANSHIP AND LANCE PRACTICE.

(Issued as a special Army Circular, 4th June 1869.)

ROYAL WARRANT.

VICTORIA R.

Clause 80

Whereas We deem it expedient that the Prizes for good Swordsmanship and Lance Practice, now issued under the authority of our Royal Warrant of the 7th March 1868, shall in future be granted under Regulations to be framed from time to time by our Secretary of State for War;

Our Will and Pleasure is that our said Royal Warrant be cancelled; and it is hereby cancelled accordingly.

Given at our Court, at Balmoral, this 27th day of May 1869, in the 32nd Year of Our Reign.

By Her Majesty's Command,

EDWARD CARDWELL.

REGULATIONS.

1. Prizes for good swordsmanship and lance practice will in future be issued under Regulations to be framed by the Secretary of State for War, Her Majesty having been pleased to cancel the Royal Warrant of 7th March 1868 (clause 36, Army Circulars 1868) under which these rewards have heretofore been granted.

2. The following Regulations therefore will govern the issue of prizes for good swordsmanship and lance practice until further orders.

3. The qualifications which shall enable soldiers to compete for these prizes, and the rules under which such competition shall take place, will be laid down by the Field-Marshal Commanding-in-Chief from time to time, and published in General Orders.

4. The prizes will be as follows: —

I.—Prizes for good swordsmanship in Cavalry Regiments carrying carbines.

1*st Prize.*—To the best swordsman of each regiment in which all the squadrons shall have competed with an average of at least 40 men a squadron in the Household Cavalry, or 60 men in other regiments.	5*l.*, and a badge of cross swords and crown worked in gold, to be worn on the left arm.
2*nd Prize.*—To the best swordsman of each squadron in which at least 40 men in the Household Cavalry, or 60 men in other regiments, shall have competed.	3*l.*, and a badge of cross swords worked in gold, to be worn on the left arm.
3*rd Prize.*—To swordsmen in each squadron, in the proportion of one prize for every 20 men competing, in addition to the holders of the 1st and 2nd prizes.	1*l.* 10*s.*, and a badge of cross swords worked in worsted, to be worn on the left arm.

II.—Prizes for good lance and sword practice in Lancer Regiments.

1*st Prize.*—To the best lancer in each Regiment of Lancers in which all the squadrons shall have competed with an average of at least 60 men a squadron.	5*l.*, and a badge of cross lances and crown worked in gold, to be worn on the left arm.
2*nd Prize.*—To the best lancer in each squadron in which at least 60 men shall have competed.	3*l.*, and a badge of cross lances worked in gold, to be worn on the left arm.
3*rd Prize.*—To lancers in each squadron in the proportion of one prize for every 20 men competing, in addition to the holders of the 1st and 2nd prizes.	1*l.* 10*s.*, and a badge of cross lances worked in worsted, to be worn on the left arm.
4*th Prize.*—To swordsmen in each squadron in the proportion of one prize for every 25 men competing.	1*l.* 10*s.*, and a badge of cross swords worked in worsted, to be worn on the left arm.

5. No two of the above prizes will be held by the same soldier. The second in order of merit will, in each case, succeed to the prize vacated by the winner of a higher prize.

ARMY CIRCULARS DATED 1ST JANUARY 1870.

Prizes for good lance practice.

Clause 3. Paragraph 5 of the Regulations contained in clause 80, Army Circulars, 1869, having given rise to misapprehension, the same is hereby cancelled, and the following paragraph substituted in lieu thereof:—

5. In Lancer Regiments a soldier may hold one of the prizes for good lance practice, together with a prize as swordsman; but with this exception, no two prizes will be held by the same soldier. The second in order of merit will, in each case, succeed to the prize vacated by the winner of a higher prize.

6. As the number competing in each squadron will not always be an exact multiple of 20 or 25, the surplus numbers in the squadrons may be added together, and an additional prize granted for every such 20 or 25 competitors, provided that the total number of prizes granted, exclusive of the regimental and squadron prizes, do not exceed six or four per cent., respectively, of the numbers competing in the whole regiment. These additional prizes will be allotted in such manner as may be directed by the Field-Marshal Commanding-in-Chief.

7. Soldiers who, by reason of imprisonment or their own misconduct, are prevented from going through the course with their squadrons, will not be eligible to receive any rewards for good sword or lance practice; and any soldier who, between the date of the annual competition and that of the receipt of the authority for the issue of the prizes, shall desert, or be convicted of felony, or of disgraceful conduct, or be discharged from the Service with ignominy, will thereby forfeit any prize that may have been awarded to him, and such prize will not be issued to any other soldier.

8. The prizes will be issued as soon as the necessary authority shall be received at the corps, and the badges will be worn for one year, commencing from the first day of the month succeeding the receipt of such authority. When the sword or lance drill and practice are suspended, the badges may continue to be worn until the next award of prizes, after another competition.

H. W. NORMAN, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

NOTIFICATION.

Simla, the 12th May 1870.

No. 4 *of* 1870.—The following Notices to Mariners received from the Admiralty Office, London, are published for general information :—

[The information contained in this Notice is to be carefully considered, to be noted in the Sailing Directions, and compared with the Chart when the ship is navigating the parts to which it refers.]

No. 5.

HYDROGRAPHIC NOTICE.

AUSTRALIA DIRECTORY, VOL. II.

Torres Strait—Western Channels.

The Portmaster of Brisbane, Queensland, has forwarded the following information relative to a small sunken rock off East Strait Island, near Cape York, obtained from Captain Edwards, of the ship *Melanie.**

(*All bearings are magnetic. Variation* 4° 50' *Easterly in* 1870.)

Edwards Rock.—This rock was seen from the *Melanie* in June 1869, while working up from Wednesday Island. When near the rock the peak of Pole Island was just in sight to the Eastward of Double Island, Strait rock open to the Northward of Horned Hill on Horn Island, and the South point of Hammond Island well open of the South point of Wednesday Island.

The rock is very small, probably 20 feet square, and considered to have about six feet water on it. From the above bearings it appears to lie S. ¾ W. about 1¾ miles from East Strait Island.

This danger is to the Northward of the course recommended through this part of Torres Strait, but mariners should keep a good look out when in the neighbourhood of East Strait Island.

Dated Hydrographic Office, Admiralty, London ;
The 4th February 1870.

* *See* Admiralty Charts :—Torres Strait, Sheet I., No. 2375 ; Australia, East Coast, Sheet XXI., No. 2354 ; Coral Sea and Great Barrier Reef, Sheet II., No. 2764 ; also, Australia Directory, Vol. II., page 243.

[The substance of this Notice, as soon as it is received on board, is to be inserted in red ink on the Charts affected by it ; and introduced into the margin, or otherwise in the page, of the Sailing Directions to which it relates.—*See* Instructions, Navigation and Pilotage, p. 172.]

No. 25.

NOTICE TO MARINERS.

GULF OF BENGAL—GULF OF MARTABAN.

Lights on the Coast of British Burmah.

With reference to Notice to Mariners No. 10, dated 26th January 1869, respecting the establishment of lights on the coast of British Burmah, the Government of India has given

further Notice that, from the 15th day of September 1869, the lights from the following Lighthouses would be exhibited, and on the 21st the Light Vessel at the entrance of Rangoon River would be removed.

Fixed Light on Krishna Shoal.

The light exhibited from the Screw Pile Lighthouse in three fathoms at low water on the South-Eastern edge of the Krishna Shoal, is a *fixed* white light, visible from E. N. E. round by North and West to S. S. W., elevated 60 feet above high water, and in clear weather should be seen from a distance of 14 miles.

The illuminating apparatus is dioptric or by lenses of the second order.

Position of the Lighthouse, lat. 15° 36′ 30″ N., long. 95° 35′ East from Greenwich.

In foggy weather a bell will be sounded *every half minute.*

Note.—This light is intended to enable vessels to avoid the danger of the Baragon Flat and Krishna Shoal. In approaching from the Westward, a vessel should keep in not less than seven fathoms until the light bears N. W., and then shape a course N. E. by N. or N. E. (according to set of tide) for China Buckeer Light. Vessels from the Northward must not get into less than six fathoms, or bring the light to bear Southward of S. W. by W. ½ W.

No vessel should approach within five miles of the Lighthouse.

Revolving Light at China Buckeer.

The light from the Screw Pile Lighthouse, about three miles North-East from the mouth of the Buckeer River, is a *revolving* light, attaining its greatest brilliancy *every minute,* and in clear weather should be seen from a distance of 15 miles.

The illuminating apparatus is dioptric or by lenses of the first order.

The tower is situated on the land of China Buckeer, close to high water mark; the lower part of the tower, seen against the dark trees, is painted white; it is in lat. 16° 19′ 30″ N., long. 96° 12′ E.

Fixed Light at Eastern Grove.

The light from the Screw Pile Lighthouse near Eastern Grove, East side of the entrance of Rangoon River, is a *fixed* light, visible between the bearings North and N. E. by E. ½ E., having a more intense light visible five degrees on either side of the position of the Light Vessel, the centre bearing N. N. E. ¾ E.; in clear weather the more intense light should be seen from a distance of 16 miles, and the other 12 miles.

Position of the tower, lat. 16° 29′ N., long. 96° 26′ 30″ East.

Directions.—Steer so as to make China Buckeer Light between the bearings of N. by E. and W. by N., and when Eastern Grove Light bears N N.E. ½ E, the China Buckeer Light may be brought to bear West, which position is on the Pilot Station. Vessels should anchor until daylight or until a Pilot is obtained.

[*All bearings are magnetic. Variation* 2° *Easterly in* 1870.]

By Command of their Lordships,

Dated Hydrographic Office, Admiralty, London;
The 24*th February* 1870.

FREDK. J. EVANS,
for *Hydrographer.*

This Notice affects the following Admiralty Charts:—Bengal Bay, No. 706; Negrais, Rangoon, and Martaban, No. 823; Irrawaddy to the Sea, &c., No. 2135; and Rangoon River, No. 834.

H. W. NORMAN, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 6*th May* 1870.

No. 163.—Mr. S. de V. H. Alexander, Assistant Engineer, 1st Grade, Central India, has passed the examination in the Native languages according to the Departmental Standard.

No. 164.—Private J. Johnson, of the Unattached List, Overseer, 1st Grade, Punjab, is remanded to Military duty.

The 7th May 1870.

No. 165.—Statement of the Monthly Accounts received in the Office of the Accountant General, Public Works Department, up to the 30th April 1870.

No.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Controller, Hyderabad	February 1870 ...	29th March 1870.
2	" Mysore, for Coorg	" ...	6th April "
3	" Hyderabad, for the Berars	" ...	9th " "
4	" Bombay	" ...	14th " "
5	" Central Provinces	" ...	14th " "
6	" Mysore	" ...	14th " "
7	" Oudh	" ...	18th " "
8	" Madras	" ...	25th " "
9	" Bengal	" ...	25th " "
10	" Punjab	" ..	25th " "
11	" North-Western Provinces ...	" ...	26th " "
12	" British Burmah	" ...	28th " "
13	" " " for Port Blair ...	" ...	28th " "
14	" Rajpootana...	January 1870 ...	5th " "
15	" Central India	" ...	9th " "

No. 166.—Lieutenant W. S. S. Bisset, R.E., Assistant Engineer, 1st Grade, North-Western Provinces, has been transferred to Bengal for employment in the Railway Branch.

No. 167.—Mr. M. B. Birbeck is appointed to the Public Works Department, temporarily, as an Executive Engineer of the 4th Grade and posted to Bengal for employment in the Railway Branch.

No. 168.—Mr. J. W. Henry, Executive Engineer, 3rd Grade, Central India, is posted to the charge of the Jhansi Division.

No. 169.—Baboo Bholanath Banerjee is appointed to the Public Works Department as a temporary Supervisor of the 2nd Grade and posted to Hyderabad.

The 9th May 1870.

No. 170.—Mr. J. E. P. Lincké is appointed to the Public Works Department as an Assistant Engineer of the 3rd Grade and posted to Central India.

The 10th May 1870.

No. 171.—Mr. T. Mawer is appointed to the Public Works Department as an Accountant of the 2nd Grade, on probation, and posted to Oudh.

The 12th May 1870.

No. 172.—Serjeant J. Southon, Supervisor, 2nd Grade, having obtained his discharge from the Army on the 17th December 1869, is re-appointed to the Public Works Department as a Civilian with effect from that date and posted to Oudh.

No. 173.—In supersession of and in addition to former orders, the following persons, formerly in the service of the East India Irrigation and Canal Company, have been brought on the strength of the Public Works Department in the grades specified, and posted to Bengal in the Irrigation Branch with effect from 2nd January 1869 :—

Superintending Engineers.

Mr. H. C. Levinge, 1st Class, 1st Grade.
Mr. J. P. H. Walker, 2nd Class, 2nd Grade.

Executive Engineers.

Mr. G. H. Faulkner, 2nd Grade.
Mr. J. Kimber, 2nd Grade.
Mr. J. Macmillan, 2nd Grade.
Mr. G. R. Long, 2nd Grade.
Mr. F. G. Brooks, 3rd Grade.
Mr. C. Whitefoord, 4th Grade.

Assistant Engineers.

Mr. F. Taylor, 1st Grade.
Mr. T. R. Roberts, 1st Grade.
Mr. C. Fouracres, 1st Grade.
Mr. G. W. Faulkner, 3rd Grade.
Mr. A. C. Rogers, Engineer Apprentice.

UPPER SUBORDINATES.

Sub-Engineers.

Mr. J. Pew, 2nd Grade.
Mr. J. W. Fox, 2nd Grade.
Mr. E. J. O'Neill, 3rd Grade.
Mr. O. W. Palmer, 3rd Grade.

Supervisors.

Mr. T. Fouracres, 1st Grade.
Mr. J. R. Goodsir, 1st Grade.
Mr. J. Morrow, 1st Grade.
Mr. W. Nursimloo Naidoo, 1st Grade.
Mr. J. Burgess, 1st Grade.
Mr. L. A. Mendes, 1st Grade.
Mr. J. B. Challon, 2nd Grade.
Mr. J. W. Kehoe, 2nd Grade.
Mr. R. Claudius, 2nd Grade.

Overseers.

Mr. R. B. Claudius, 1st Grade.
Mr. J. M. Junior, 1st Grade.
Mr. M. Balasundrum Naik, 1st Grade.

Accounts Branch.

Mr. P. Phillips, Deputy Controller.

The 13th May 1870.

No. 174.—Lieutenant S. J. Dunlup, Assistant Engineer, 2nd Grade, is transferred from the Central Provinces to Hyderabad, temporarily, and posted to the Railway Branch.

No. 175.—Mr. E. Le Lievre, Assistant Engineer, 2nd Grade, Central India, is allowed four months' leave of absence on medical certificate from the date on which he may avail himself of it.

No. 176.—Mr. E. Morton, appointed to officiate as Controller Public Works Accounts in Oudh, in Government (India) Notification No. 142, dated 7th April 1870, assumed charge of the office from Captain G. Newmarch, R.E., on the forenoon of the 6th May.

No. 177.—Mr. G. Parry, an Assistant Superintendent of the 4th Grade in the Telegraph Department, was granted privilege leave of absence for two months with effect from the 6th December 1869.

No. 178.—Mr. J. M. Lane, a Superintendent of the 3rd Grade in the Telegraph Department, is granted privilege leave of absence for three months with effect from the date on which he may avail himself of it.

REVENUE—FORESTS.

The 12th May 1870.

No. 6.—Mr. J. Macpherson, Assistant Conservator of Forests, 3rd Grade, in British Burmah, on probation, is confirmed in that appointment.

W. A. CROMMELIN, *Colonel, R.E.,*
Offg. Secretary to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 14, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

MONEY ORDER OFFICE.

NOTIFICATIONS.

Calcutta, the 2nd May 1870.

The Money Order Offices at Bhurgaum, Kotree, and Pundhurpoor, in the Bombay Presidency, have been recently closed; no Money Orders should therefore be drawn on those agencies.

The 3rd May 1870.

The Money Order Office at Myanoung, in British Burmah, has been removed to Henzada; Money Orders should therefore be drawn on Henzada, instead of on Myanoung as heretofore.

E. F. HARRISON,
Comptroller General of Accounts.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 3rd May 1870.

Three months' cumulative privilege leave is granted to Mr. C. T. Neale, Surveyor, 1st Grade, attached to No. 2 or Central Provinces Topographical Survey Party, with effect from such date as he avails himself of it.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 3rd May 1870.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital paid-up		2,20,00,000	0	0
Reserve Fund		15,72,271	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	56,63,428 14 6	1,78,56,808	15	1
Ditto ditto at Branches ...	1,21,93,380 0 7			
Other deposits at Head Office and Branches		3,15,37,708	4	3
Bank Post Bills, &c.		16,81,196	5	6
Sundries		7,92,676	14	0
Total ...		7,54,40,662	5	3

ASSETS.		Rs.	A.	P.
Government Securities		96,65,857	10	6
Loans on Government Securities at Head Office and Branches ...		50,01,224	1	0
Accounts of Credit on ditto ditto ditto ...		33,29,687	6	6
Mercantile Bills discounted at ditto ditto ...		2,28,00,212	13	6
Dead Stock		11,27,797	12	0
Stamps		13,441	10	0
Balances with other Banks		6,98,154	13	7
Sundries		95,907	5	9
		4,27,32,283	8	10
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,27,12,148 0 8	3,27,08,378	12	5
Cash and Currency Notes at Branches ...	1,99,96,230 11 9			
Total ...		7,54,40,662	5	3

By Order of the Directors,

J. GORDON,
Chief Accountant & Deputy Secretary.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the books of the Bank of Bengal on the 30th April 1870.

PARTICULARS	3½ per cent. Loan of 1853-54.	4 PER CENT LOANS							4½ PER CENT.		5 PER CENT.		5½ per cent. Loan of 1859-60.	5 PER CENT. DEBENTURES FOR							TOTAL AMOUNT.
														2 years.		3 years		5 years.	10 years.	15 years.	
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55	Transfer of 1866.	of 1856-57.	Transfer Loan dated 15th July 1870.	P W of 1854-55.	of 1856-57.		Repayable January 1869.	4½ per cent Transfer Loan Repayable 4th July 1870.	Repayable January 1870.	4½ per cent. Transfer Loan Repayable 4th July 1871.	Repayable June 1872.	Repayable June 1877.	Repayable June 1882.	
Balance of 14th Apl. 1870	53,100	34,133	2,346	21,43,040	40,58,700	1,52,70,800	1,23,84,500	1,52,73,300	14,500	22,99,000	23,79,200	5,53,03,200	3,84,57,500	..	60,000	2,47,000	9,50,000	31,04,000	29,70,000	33,74,000	15,83,96,319
Add—																					
Amount enfaced at Madras between 15th and 30th April 1870..	..	..	..	..	1,200	53,500	18,100	..	..	..	..	70,000	31,500	..	..	..	..	..	..	7,000	1,81,300
Amount enfaced at Bombay between 15th and 30th April 1870 ..	..	..	..	..	..	79,000	16,500	49,400	..	..	..	1,64,000	1,00,000	..	..	..	..	..	..	..	4,08,900
Amount enfaced at Calcutta between 15th and 30th April 1870..	..	.	..	Coupon Note transferred to London Book Debt 5,333	4,000	26,400 1,03,600	6,000 7,800	.. 1,55,500	.. ..	.. 15,77,400	2,000 ..	25,000 7,64,700	6,01,700 10,29,500	.. ..	.. ..	.. ..	.. ..	. 60,000	.. 36,000	.. ..	6,61,100 37,43,833
TOTAL .	53,100	34,133	2,346	21,48,373	40,63,900	1,55,33,300	1,24,32,900	1,54,78,200	14,500	38,76,400	23,81,200	5,63,26,900	4,02,20,200	..	60,000	2,47,000	9,50,000	31,64,000	30,06,000	34,01,000	16,33,93,452
Deduct—																					
Amount written off in the London Registers	..	..	..	..	..	2,000	5,900	2,72,800	..	..	16,59,700	2,07,500	..	..	..	82,000	..	..	10,000	57,000	22,96,400
Balance on 30th April 1870 .	53,100	34,133	2,346	21,48,373	40,63,900	1,55,31,300	1,24,27,000	1,52,05,900	14,500	38,76,400	7,21,500	5,61,19,400	4,02,20,200	..	60,000	1,65,000	9,50,000	31,64,000	29,96,000	33,44,000	16,10,97,052

Note.—From 9th June 1867 to 28th Feby 1870 enfaced from India 764 lakhs, re-transferred from London 491 lakhs.
" 1st March 1870 " 15th March " " " 9 " " " 10 "
" 16th " " " 31st " " " " 16 " " " 5 "
" 1st April " " 14th April " " " " 8 " " " 24 "
" 15th " " " 30th " " " " 43 " " " 23 "

840 553 lakhs.
553

Balance against India .. 287 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 6th May 1870.

G. W. MOULTRIE,
Offg. Secretary and Treasurer.

POST OFFICE.

Calcutta, the 2nd May 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 30th April 1870.

ALEN, H. C.
Abbott, Mrs. T. S.-E.
Aapinwall, J. H.
Amenan, W.

BLUETT, J.
Bradly, J. J.
Brewer, W. J.
Burrowes, T.
Braga, E.
Bogh, T. C.
Bepprodoss Banerjee.
Balfour, J. A.
Belcher.
Barr, D. L
Bay, Mrs. E.
Bebera, J. V.
Black, W.
Bunko Chunder Banerjee.
Burton, Mrs.
Brown, Lieut. W. H. L. B.
Boycunto Bysack.

CLARKE, MISS E.
Campbell, Capt.
Crowley, Mrs.
Cooper, S.
Cook, F.
Christian, F.
Chotty Lall and Puna Lall.
Callon, J.
Cowper, H. H. P.
Coman, J.
Cutcliffe, J. H. C.

D'SILVA, J.
Dunnis, Mrs. L.
D'Sildke, Mrs.
D'Cunha, J.
Dall, J.
D'Cruz, Miss M. A.
Dwarka Nauth Pyne.
Dwarka Nauth Banerjee.

ELDRID, S. S.
Elliott, Capt. J.
Elis, Miss.
Editor of the "Reflection."

FEGRADO, J.
Francis.
Fogg, G.
Fry, R.

GARATE, MISS E.
Gellook, B. C.
Grees Chunder Bose.
Greenley, W. H.
Glover, T. C.
Garroll, Captain.
Griffiths, W.

HALY, R. H.
Hutchinson, Mrs.
Hurdy, J. T.
Harrison, Mrs. W.
Hawly, W. H.
Handy, J. R.
Hartwell, M.

JOHNSON, MISS M. R.
Johnson, Capt. J. O.
Jerdon, E. W.

KELLY, MRS. E.
Kassey Dutt.
Khetter Mohun Bose.
Kingsley, F. H.
Khetter Chunder Doss.
Knight, M.
Kader Nauth Ghose.
Kenney Lall Seal.

LEACH, MISS.
Lewis, R. T.
Leadbeater, C.
Langer, Mrs. C.
Lema, Mrs. M.
Lee, J. H.

MURRHEAD, R.
Munro, A.
Mindosa, G.
Mears, Mrs.
Musprat, J.
Mayne, J.
Murray, J.
Macgregor, Mrs.

NUCOOR CHUNDER BANERJEE.
Narayen Cassinathjee.

OWEN, H. P.
Omrito Lall Palit.

PROSPERO SIGNOR.
Peter, E. A.
Peare Mohun Banerjee.
Punchanun Mitter.
Pearson, Capt. J. R.
Permhon, J. L.
Penkard, J.
Pipe, G.

RAWLANDSON, M. A.
Raymore, C.
Rabeiro, T.
Robertson, L. J.
Ryan, J.
Rossina Pinto.

SPENCE, MRS. L. G.
Sturgeon, W. R.
Shaik Abdool.
Sutherland, D.
Shepherd, J.
Smyth, Lieut. S. J.
Schroendler, L.
Statham, E.
Stays, D. M.
Sreekissen Mookerjee.

TUCKER, J.
Thompson, Dr. W. J.
The Ex. Fund Account.
The Superintendent Metropolitan Press.
The Station Office, Allipore.

VERPLOUGH, E.

WILKINSON, F. N.
Williams, W. C.
Wentgous, Mrs.
Woodruffe, R.
Waiman, Capt.
Webber, Mrs.
Watson, J.
Woopendro Chunder Dey.

W. H. McGOWAN,
Post Master of Calcutta.

NOTICE.

Simla, the 12th May 1870.

In order to avoid the inconvenience now experienced in the delivery of covers, the address of which includes the name, as well as the official designation of the addressee, the following Rules have been laid down for the guidance of Postal Officers in the treatment of such covers :—

Covers posted by a Public Officer and superscribed by him as on Her Majesty's Service to be delivered—

(1) according to the *official designation*, if an official designation be in the address even though the address includes also the name of the addressee;

(2) according to the *name* of the addressee, if no official designation be given.

Covers not bearing the above-mentioned superscription—

(1) according to the *name*, if the name be on the address, even though the address includes also the official designation of the addressee;

(2) according to the *official designation*, if no name be given.

2. Briefly stated, the principle of those Rules is, that the delivery of covers superscribed by a public Officer "On Her Majesty's Service," shall be governed by the *official designation* (when given) of the addressee: the delivery of covers not so superscribed being governed by the *name* (when given) of the addressee.

3. For instance, if the Officer holding the appointment of Deputy Commissioner of Lucknow be transferred to some other Station, a cover to his address superscribed by a public Officer as on Her Majesty's Service, will, if the address contain the official designation, be delivered to his successor in office, but if it contain the name only, it will be re-directed to his new Station. Similarly a cover not bearing the superscription above referred to will, if the address contain the official designation only, be delivered to his successor in office, but if the name be given in the address, it will be re-directed to his new Station.

4. Public Officers and private individuals corresponding with public Officers are requested to regulate the forms of address used by them according to the manner in which they desire the covers to be treated under these Rules.

A. M. MONTEATH,

Director General of the Post Office of India.

GAZETTE OF INDIA.

NOTIFICATION.

Simla, the 13th May 1870.

It is hereby notified that, until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the *Gazette* should be addressed to the Officiating Publisher, *Gazette of India*, Simla.

Remittances should be sent direct to the Publisher, at his Office, No. 8, Hastings Street, Calcutta.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 14, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Notice.

WITH the view of facilitating the purchase of the published *Lithographed, Photozincographed,* and *Engraved* Maps of the Survey of India, the undersigned notifies, for general information, that Agents have been appointed under each of the Local Governments and Jurisdictions as below specified, from whom all available Maps will in future be procurable on application, either by Sale, or on the Public Service, as the case may be.

2. It is particularly requested that purchasers and officials in each Jurisdiction will apply, in the first instance, to the local Agent for such Maps as they may require, and on failing to receive the same, then Messrs. Thacker, Spink and Co., St. Andrew's Library, sole Agents in Calcutta, should be addressed for those required on sale, or the Registrar of the Surveyor General's Office at Calcutta for those required on the Public Service. By obtaining Maps on the spot, or at the shortest distances, it is hoped delay and inconvenience as well as postage will be spared.

3. Local Agents will supply Maps gratis on the *Public Service,* when the requisition is supported by competent authority, but the cost of mounting, binding, and packing must be borne by official applicants. Under the new Postal Rules, banghy charges cannot be met by the Survey Department.

4. Maps are supplied from the Surveyor General's Office, Calcutta, *on the Public Service only.* Maps are procurable *on sale* from Messrs. Thacker, Spink and Co., and local Agents only.

5. Lists of the available published Maps will be notified from time to time, with their prices in the several Local Government *Gazettes.*

6. Applicants are particularly requested to specify the exact Maps wanted, according to the description or title given in the published Lists and Catalogues, and in what form, whether folded book fashion, mounted entire on cloth, or plain in sheets.

7. Maps mounted on wooden rollers cannot be forwarded to Out-Stations, but they can be sent mounted on cloth, uncut, and ready to nail on to the wood.

8. Maps exceeding three feet in length cannot be despatched by Banghy Dawk.

9. When Lithographed District Maps, on the scale of 4 miles = 1 inch, are applied for, which may not then be available, the engraved Sheets of the Indian Atlas, containing the required Districts, or any other good Map of the same country, will be sent.

10. The Engraved Sheets of the Atlas of India, size 3 feet 4½ inches by 2 feet 3½ inches, scale ¼ inch = 1 mile, are available to the extent represented on the Index Map, registered at St. Andrew's Library, and as published in the *Gazette of India* dated the 25th September 1869.—Price 2 Rs. each Sheet, unmounted. The new Sheets of the Indian Atlas will in future be published, one-fourth the size of those hitherto available. Price of each quarter Sheet, annas 12.

11. The following Maps have recently been published :—

The Photozincographed Sheets of the Topographical Surveys, scale 1 inch to the mile, size 32 × 18 inches, or 15 minutes of latitude and 30 minutes of longitude, of parts of the following Native States and Districts as shewn on the Index Maps, viz., Gwalior, Dholepore, Ulwur, Jeypore, Kerowlee, Shekawattee, Rewah, Bundelcund, Chota Nagpore, Sirgoojah and Jushpoor, Vizagapatam Agency, portions of Jeypore and Goomsoor—Price each	Rs.	1	0	0
Khasia Hills, scale ½ inch = 1 mile...	„	0	8	0
Lithographed Sheets of the Revenue Surveys in Oudh, Sindh, Central Provinces, published to the extent represented on Index Maps, scale one inch = 1 mile	„	1	8	0
General Maps of India, of sizes, No. 1 (smallest), engraved ...	„	0	8	0
„ „ „ 2 (next size), „ ...	„	1	0	0
„ „ „ 4 (do.), lithd. in 6 Sheets ...	„	6	0	0
Punjab in 8 Sheets, scale 8 miles = 1 inch, size 36 by 21 inches, each Sheet.—Sheets 1, 2, 3, 4, 6, 7, 8, available	„	2	0	0
Punjab and its Dependencies in 4 Sheets, scale 16 miles = 1 inch, entire	„	4	0	0

AGENTS:

CALCUTTA—Messrs. Thacker, Spink & Co., St. Andrew's Library.

ALLAHABAD—Curator of Books, North-Western Provinces.

NAGPORE—Curator of Books, Central Provinces.

LAHORE—Manager, Punjab Printing Company, Limited.

12. Maps are not issued from the Surveyor General's Office to private applicants, or *on sale.*

Whenever communications are received from non-official applicants, they are transferred to the Agents for disposal.

13. Maps published or printed by other Departments are not issued by this Office.

SURVEYOR GENERAL'S OFFICE; *Calcutta, 1st April* 1870.

H. L. THUILLIER, *Col., R.A.*, *Surveyor General of India.*

A Revised List of Tents with their reduced Prices made by

Messrs. Moulah Buksh & Co.,

TENT-MAKERS, FUTTEHGURH,

WHO RECEIVED A CERTIFICATE FROM R. C. OLDFIELD, ESQ., COLLECTOR, FURRUCKABAD, ON THE 29TH OCTOBER 1863.

HAVE the honor to inform the Public in general that in their manufactory the best materials are supplied, and brass eyelets are supplied in lieu of leather ones.

Ventilators will be made if parties require them.

I.—Double-poled tents of 4 cloths throughout, and 4-feet verandahs, complete with carpets, chicks, purdahs, gunny bags, pegs and mallets, as follows :—

No. 1.—30 feet by 18 feet ... Rs. 830 | No. 2.—28 feet by 16 feet Rs. 700
No. 3.—24 feet by 14 feet ... Rs. 630.

II.—Single-poled tents of 4 cloths throughout, and 4-feet verandah, complete as above, viz. :—

No. 4.—18 feet by 18 feet .. Rs. 540 | No. 5.—16 feet by 18 feet... Rs. 475
No. 6.—14 feet by 14 feet ... Rs. 425.

III.—Hill tents, double fly and single kanat of 4 cloths, with 2 out-riggers of 3 cloths, complete as above, viz. :—

No. 7.—14 feet square ... Rs. 270 | No. 8.—12 feet square ... Rs. 225
No. 9.—10 feet square ... Rs. 195.

IV.—Swiss cottage tents of 4 cloths throughout, double fly and circular saibans, the rear one being closed by 6-feet kanat to form a dressing-room, complete as above, viz. :—

No. 10.—14 feet square ... Rs. 380 | No. 11.—12 feet square ... Rs. 340

V.—Swiss cottage tents of 4 cloths throughout, double fly and circular verandah and 3-feet saibans, the rear one being closed by 4-feet kanat to form a bath-room, complete as above, viz. :—

No. 12.—14 feet square ... Rs. 300 | No. 13.—12 feet square ... Rs. 250
No. 14.—10 feet square ... Rs. 200.

VI.—Bechobah tents of 4 cloths, in fly and kanat, complete as above, viz. :—

No. 15.—12 feet square ... Rs. 170 | No. 16.—10 feet square ... Rs. 140

TERMS.—Two-thirds of the price must accompany the orders to meet prompt attention, the remainder on delivery. Risk, and any discount charged in cashing the cheques, &c., to be borne by purchasers. All orders will be executed without the least delay.

Apply to MESSRS. MOULAH BUKSH & Co.,
Tent-makers, Futtehgurh.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004*A*, *dated Simla, the* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Half of the Currency Note No. A72—02314 for Rs. 20.

J. R. C. HALL.

Second half of the Currency Note No. 73867 for Rs. 10.

H. U. BROWNE.

Half of the Currency Note No. A69—34210, for Rs. 10.

MOHINDRO MOHUN ROY.

In transit by Post between Lucknow and Umritsur, left half of Currency Note No. A39—18337 for Rs. 100, of the Allahabad Circle.

MEEAN UTTUM SING.

Stolen.

The under-mentioned Currency Notes :—

Allahabad Circle.

No. A18—07140 for Rs. 10. | No. D6—66471 for Rs. 10.

Calcutta Circle.

No. A66—87430 for Rs. 10
" A66—05846 " 10
" A66—85120 " 10

No. A67—57608 for Rs. 10
" A67—98105 " 10

W. DUNCAN.

The following Currency Notes :—

No. E3 —05446 for Rs. 100, Lahore Circle.
" A59—82058 " 100, Calcutta Circle.
" A36—74942 " 100, do. do.

KOUR GOPAL SINGH.

Wrongly Joined.

Received in the course of business the following Currency Notes :—

Left half No. A35—49436 } for Rs. 50.
Right „ „ A35—49439 }

NILCAUNT CHATTERJEE.

Received in the course of business the following Currency Notes :—

First half No. A34—37221.
„ „ A34—77401.
„ „ A27—45862.
Second half „ A27—54945.

C. G. ADAMS.

PROMISSORY NOTES.

Lost.

Two Government Securities Nos. 008014 and 008015 of 4 per cent. for Rs. 500 each.

CALCUTTA; *The 6th May* 1870. } NOBONGOMONEY DABEE.

Government Promissory Notes Nos. 3173 and 3174 of the 5 per cent. P. W. Loan of 1854-55 for Rs. 1,000 each.

CALCUTTA; *The 21st April* 1870. } PRAN NAUTH MANNA.

No. 18 of 1870.

SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, MAY 14, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

PROGRESS OF WORKS IN CONNECTION WITH THE ESTABLISHMENT OF THROUGH RAILWAY COMMUNICATION BETWEEN MADRAS AND BOMBAY.

Read the following letter from MAJOR J. H. M. SHAW STEWART, R.E., Consulting Engineer for Railways, Madras, to the Secretary to the Government, Madras, Public Works Department,—No. 79, dated Madras, the 25th February 1870.

I HAVE the honor to submit the following report upon the progress of the works on the North-West Line of the Madras Railway, which I have lately inspected in company with the Agent and Manager and the Acting Chief Engineer.

2. The Government are aware that the line is at present available for traffic as far as Ghooty, to which point it was opened on the 1st August 1869: the distance from Madras being 258 miles.

3. Beyond Ghooty, the whole of the work on the main line up to the junction with the Great Indian Peninsula Railway at Raichore has been given on contract to Mr. E. W. Barnett, with the exception of the various stations which are being constructed under the charge of the Company's Engineers. The works on the Bellary branch have been given on contract between Balakistnamah Naidoo and Mr. E. M. Ross. The two stations on the branch at Veerapoor and Bellary have also been given to Mr. Ross. The particulars of the various contracts are given in a summary appended to this report.

4. *District XI., Main Line.*—The work on this District has not made good progress of late. According to the terms of the agreement with the contractor, the line should have been completed as far as the Bellary branch junction by the 31st December 1868; and there can be no doubt that this would have been accomplished long ago had proper energy been shown by Mr. Barnett. When proceeding up the line, we found that one single thirty feet arch bridge, one double twenty feet arch bridge, and two single twenty feet arch bridges were still unfinished on this side of the junction. In addition to this, a good deal of

heavy rock-cutting had to be excavated. The early opening to the junction was of such importance, and the prospect of further delay seemed so certain, that it was deemed necessary to serve the contractor with the notice required under clauses 12 and 24 of his agreement. I am glad to be able to report that this notice had the desired effect. On our return down the line, we found that the two single twenty feet arch bridges were alone remaining unfinished; and I have now no doubt that an engine will be at the Goondacul junction before the end of March.

The Goondacul Station is making good progress under the energetic superintendence of Mr. Smith, the Resident Engineer in charge. Up to the 31st January, three-fifths of the masonry had been completed. The work is of good quality, and has been executed most economically.

5. *District XIV.*—This District carries the main line Northwards from the Goondacul junction. The work is well advanced: rails are laid over the greater part of the District, and only one-twelfth of the masonry was unfinished on the 31st January. An engine will certainly be able to pass over this District in April.

The Nuncherla Station is in this District, and has only lately been commenced by departmental agency. About one-fourth of the masonry was finished on the 31st January. The rates are considerably below those of Mr. Barnett's contract.

6. *District XV.*—Here the work has not been pushed forward so energetically, and 1,500 cubic yards, being one-fourth of the whole masonry, remained unfinished at the end of last month. It was thought advisable to serve the contractor with a notice for this District also, under clauses 12 and 24 of his agreement. I have no doubt that, with this incentive, the work will be carried on rapidly, and that an engine will be able to traverse the District by the end of April.

The Auspree Station is situated at the Northern extremity of this District. The work has only lately been commenced by the Company's Engineer, and one-fifth of the masonry had been completed up to the end of last month. As at Goondacul and Nuncherla, the rates at which the work is being executed are considerably below those of Mr. Barnett's contract. It was intended that Auspree should be a watering station, and the estimated outlay has been sanctioned; but the situation of the station gives little reason to hope that a proper supply of water will be obtained, and I fear it will be necessary to establish watering arrangements at some point between Auspree and Adoni.

7. *District XVI.*—This District is the most backward of all on this side of the Toongabuddra River. Upwards of 2,800 yards of masonry, nearly one-third of the whole amount, remained unfinished on the 31st January. Here also, as in Districts XI. and XV., it was thought advisable to bring the provisions of clauses 12 and 24 of the agreement into force, and to serve the contractor with the required notice. I understand that the result has been so far favorable that it has not yet been necessary to act upon the notice by supplementing the contractor's labor at his expense. The progress of the work must, however, be watched most carefully from day to day, and immediate action taken upon any backward tendency being shown.

The early completion of the work in this District is a point of very great importance, as upon it depends the possibility of carrying forward the girders for the bridge over the Toongabuddra before the freshes in that river may be expected. With a view to make this result more certain, I have already recommended* the substitution of girders for arches in two of the unfinished bridges on this District. Mr. H. C. West, one of the most energetic Engineers in the Company's service, has been sent to supervise the progress of the work, and I have every hope that an engine will be able to pass over the District in the early part of May.

* In No. 65, dated 16th February 1870.

8. *District XVII.*—The work in this District may be said to be completed. Some 400 yards of masonry remain to be done, but this consists entirely of coping, etc. With the exception of gaps, which cannot be closed over till girders are brought up by rail, an engine could now traverse this District from end to end.

The Adoni Station, which lies within this District, is making rapid progress under Mr. Scott's superintendence. At the end of last month considerably more than half the masonry had been completed.

9. *District XVIII.*—The work in this District has also made excellent progress. Although 1,000 yards of masonry are nominally unfinished, all the bridges are ready for the passage of an engine with the exception of those for which girders must be brought up by rail.

The Kosgee Station in this District is well advanced. It is being carried out under the superintendence of Mr. Jones, the Resident Engineer; and, like all the other stations on the

main line, at rates considerably below those of Mr. Barnett's contract. Nearly three-fourths of the masonry were completed at the end of January.

10. *District XIX.*—On this District also the works are well advanced. With the exception of the Toongabuddra Bridge, six-sevenths of the masonry were finished on the 31st January; only 670 yards being then required to complete the District. The only work of any importance unfinished at the time of our visit was a double thirty feet arch bridge, which is probably completed by this time.

The large bridge over the Toongabuddra River, which consists of fifty-eight girder openings measuring each seventy feet from centre to centre, has made good progress since the subsidence of the water in the river. During January upwards of 1,100 yards of masonry were completed, and at the beginning of this month there remained nearly 5,400 yards to be done, being less than one-third of the whole amount. Of the fifty-seven piers, sixteen on the North bank of the river, and ten on the South bank, are finished; the remaining thirty-one piers being more or less advanced towards completion. The work is excellent, and confers great credit on all concerned. Unless prevented by an outbreak of cholera among the work-people, or by unseasonable freshes in the river, I see no reason why the masonry of this bridge should not be completed before the coming monsoon. The Government may rest assured that every effort will be made, both by the Engineer in charge and by the Contractor's Agent, to secure this result. The completion of the bridge will, however, depend upon the date when an engine is able to come up to Adoni, that is to say, upon the completion of the masonry in Districts XV. and XVI. If the girders for the Toongabuddra Bridge can be delivered on the South bank of that river early in May, the temporary tramway across the river bed can be used to transport half of them to the North side, where they can be put together and rivetted during the rains so as to be ready for rolling by the end of the year.

I wish to take this opportunity to bring prominently to the notice of Government the excellent service which has been rendered in connection with the Toongabuddra Bridge by Mr. Robinson, the Resident Engineer in charge of District XIX., a position which he has held for more than four years past. Mr. Robinson has had the supervision of the bridge over the Toongabuddra from first to last; and I attribute entirely to his professional skill, backed by his indomitable energy and perseverance, the admirable masonry which has been used upon this very important bridge. At the commencement of the work, as I have already had occasion to report, considerable difficulty was experienced by Mr. Robinson before he succeeded in obtaining from the contractor masonry of a quality suited to the importance of the bridge; but these difficulties were overcome, and since the commencement of the year 1868 the work has been carried on satisfactorily, and in accordance with the terms of the revised specification which was then drawn up. When the work is completed there will be nearly 18,000 yards of masonry in the bridge, and I believe that every foot will challenge comparison with the best work of the kind in India.

11. *District XX.*—This District has not as yet made much progress; up to the first of this month only one-third of the masonry having been finished. This state of backwardness is not, however, altogether attributable to the contractor, inasmuch as the commencement of the masonry was delayed, owing to the fact that no Engineer was available for supervision; and it was on this plea that sanction* was accorded to the alteration of the date fixed for the completion of the work from 31st December 1869 to 31st December 1870. There is at present little or no masonry being done; the only work now in active progress being the collection of material. It is expected that a large body of masons will be set free from the Toongabuddra Bridge in June, and the work in District XX. will then be pushed on with vigour. The scarcity of water along the greater part of this District renders this course advisable on all grounds.

* *Vide* G. O. dated 2nd April 1869, No. 1075.

The Mutamurri Station lies within this District; but, beyond collecting materials, nothing has yet been done.

12. *Raichore Terminus.*—It will be within the recollection of the Government that the site fixed* on for the station at Raichore was about one and a quarter mile to the North of the point where the Madras and the Great Indian Peninsula Railways join. The letter from the Consulting Engineer to the Bombay Government,† dated the 13th October 1869, will show that a plan was prepared by the Great Indian Peninsula authorities, and that the work was to be put in hand at once by that agency. The plan was objected to by the Madras Railway authorities chiefly on account of the rates which were much above those prevailing on our lines. With a view to reduce the cost of the station, an offer was made that the work should

* *Vide* G. O. 22nd April 1868, No. 1227.

† *Vide* G. O. 9th November 1869, No. 2921.

be undertaken by the Madras Railway agency; and, as will be seen from Colonel Trevor's report* dated the 12th January 1870, this has been agreed to, subject to the approval of this Government. Colonel Trevor explains that, owing to the terms of the agreement with Mr. Bray, it is necessary to select a site on the Madras Railway line. A site, in every respect excellent, has accordingly been chosen by the Acting Chief Engineer of the Madras Railway. It is about a mile South of the point of junction; and, though slightly further from the town of Raichore, is better supplied with water and has gradients more suitable for station purposes. I concur with the Railway authorities in recommending that the station be built on this site; and, if this meets with the approval of the Government, I trust that the construction of the station will now be pushed on rapidly.

* *Vide* G. O. 23rd February 1870, No. 604.

13. *District XI., Bellary Branch.*—The portion of this District which forms part of the Bellary Branch is under four miles in length. The masonry is complete and the line will be ready for the passage of an engine as soon as the Goondacul junction is reached.

14. *District XII.*—The masonry on this District is also finished; and, as soon as girders can be brought up from the Goondacul junction, it will be ready for the passage of an engine from end to end.

The Veerapoor Station is situated within this District, and I regret to say that we found the work progressing at a very unsatisfactory rate. It has been let on contract to Mr. Ross, and the time specified in the agreement expired on the 31st December 1869. Up to the end of January only two-fifths of the masonry had been done. It was thought advisable to give Mr. Ross notice under clauses 12 and 24 of his agreement, and I trust that this measure will have the desired effect.

15. *District XIII.*—This District completes the Bellary Branch; and, with the exceptions of the bridge over the Huggry River and the Terminal Station at Bellary, the work is almost finished.

The Huggry Bridge is to consist of thirty-four openings, each 70 feet from centre to centre, spanned by wrought-iron girders, resting on screw piles. The only masonry is in the abutments, which are now in progress, and in which some 1,200 yards remained unfinished on the 1st instant. The abutment on the East side has a good foundation in clay; but on the West side it was found necessary to sink wells, and, owing to an error in the plan, these were carried five feet too high. The removal of this has caused some delay; but there is plenty of material on the ground, and the work ought to be soon brought to a close. The delay in opening up to the Goondacul junction has thrown the work at this bridge back, inasmuch as the girders and piles must be brought up by engine.

The work at the Bellary Station has not been carried on of late as rapidly as should have been the case. On the 31st January more than half the masonry was unfinished, and, as the time named in the agreement expires on the 31st August, the contractor has as much as he can do to complete his task.

The inquiry into the question of water-supply along the Bellary Branch has not been altogether satisfactory. The town of Bellary has of late years been notorious for scarcity of good water; and, after careful investigation, the attempt to establish watering arrangements for engines has been abandoned. At Veerapoor also the attempt is considered hopeless. It has been therefore proposed to establish a permanent watering place at the Huggry River, eight miles from Bellary, and another at a spot 4½ miles East of Veerapoor Station. Engines will be able to take at the Huggry a supply of water for the double journey to Bellary and back; while an old well on the fort glacis, close to the station enclosure, will give water which, though brackish, will answer for cleaning out engines, &c.

16. It is with great pleasure that I am able to report in most favourable terms upon the quality of the work on the unopened line. I have already drawn special attention to the character of the masonry in the bridge over the Toongabuddra; but throughout the line the work is of a very high average standard, and the instances in which I observed any shortcomings were few and far between. The Government and the Madras Railway Company may both be congratulated on the results which have been secured.

17. In the order of Government dated the 23rd instant, No. 604, I was directed to report upon the present prospects of opening the North-West Line of the Madras Railway to Raichore. In reply, I beg to state that, unless the progress of the work is delayed by some unforeseen occurrence, I have every reason to anticipate the opening of the line to Kosgee during September next, and to Raichore by April or May 1871.

The Bellary Branch ought also to be opened throughout early in 1871.

Summary of the various contracts given out on the North-West Line.

District.	Length in miles.	Date of sanction.	Name of contractor.	Time of completion.
Main Line.				
District XI., section I.	11	7th March 1866	Mr. E.W. Barnett	1st July 1868.
Do. XI. „ II.	7¾	13th March 1867	Do.	31st Dec. „
Do. XIV.	10			
Do. XV.	10			
Do. XVI.	10			
Do. XVII.... ...	10	20th Nov. 1866 ...	Do.	31st Dec. 1869.
Do. XVIII. ...	11			
Do. XIX.	9			
Do. XX.	16¼	10th April 1869...	Do.	31st Dec. 1870.
Bellary Branch Line.				
District XI., section II.	4	13th March 1867	Balakistnamah Naidoo & Co.	30th Sept. 1868.
Do. XII. „ I.	10	30th Aug. 1866 ..	Mr. M. Ross ...	30th July „
Do. XII. „ II.	6	25th Jan. 1867 ...	Do. ...	Do. „
Do. XIII.	10½	25th „ „ ...	Do. ...	31st Dec. 1869.
Veerapoor Station ...	...	9th April 1869...	Do. ...	Do. „
Bellary „ ...	...	17th May „ ...	Do. ...	31st Aug. 1870.

MADRAS; *February* 1870. } J. H. M. SHAW STEWART, *Major, R.E., Consulting Engineer for Railways.*

Order thereon by the Government of Madras,—No. 876, dated the 29th March 1870.

THE Government are gratified to learn from this report that the works on the extension of the North-West Line of the Madras Railway towards Raichore and on the Bellary Branch are progressing satisfactorily.

2. Under the circumstances brought to notice in paragraph 12, His Excellency the Governor in Council approves of the construction of the Station at Raichore being undertaken by the Madras Railway Company on the site selected by the Acting Chief Engineer, and His Excellency trusts that no time will be lost in submitting the requisite plans and estimates.

3. Adverting to the observations of the Government of India in their letter communicated in G. O. No. 723, dated 8th March 1870, the Consulting Engineer will impress upon the attention of the Railway authorities the necessity of their taking special care to prevent any expenditure being incurred, except upon sanctioned estimates, and as it is of importance that the works on the unopened portion of the North-West Line should not be delayed, the submission of those estimates should be expedited.

Endorsed by the Secretary to the Government of Madras, Public Works Department,—No. 877, dated the 29th March 1870.

COPY of the above forwarded to the Government of India, with reference to their letter dated 5th February 1870, No. 227R.

Read the following letter from MAJOR J. H. M. SHAW STEWART, R.E., Consulting Engineer for Railways, Madras, to the Secretary to the Government, Public Works Department,—No. 92, dated Madras, the 7th March 1870.

IN paragraph 12 of my letter No. 79, dated the 25th ultimo, I explained the circumstances under which it has now been proposed to build the junction station at Raichore by the Agency of the Madras Railway Company, and within the limits of their line; and I solicited the approval of the Government to that arrangement.

2. I have this day received from the Agent of the Madras Railway an application for the land required for station purposes. Mr. Elwin also states that the plans and estimates for the station works are in course of preparation, and as it is very important that materials for building should be accumulated on the spot as early as possible, he requests authority to proceed with the collection of materials in anticipation of sanction.

3. The Government are aware that from one cause and another the commencement of the junction station at Raichore has been postponed from time to time. It is of very great importance that no further delay should be allowed to intervene, and I have accordingly communicated to the Agent authority to commence the collection of materials in anticipation of the sanction of Government to the plans and estimates which are under preparation.

4. I trust that my proceedings will meet with approval.

Order thereon by the Government of Madras, Public Works Department,—No. 922, dated 1st April 1870.

THE proceedings of the Consulting Engineer for Railways, as reported in this letter, are approved.

Endorsed by the Secretary to the Government of Madras, Public Works Department,—No. 923, dated 1st April 1870.

COPY of the above forwarded to the Government of India in continuation of docket No. 877, dated 29th March 1870.

Endorsed by LIEUT.-COL. J. S. TREVOR, R.E., Consulting Engineer for Railways, Bombay,—No. 1262, dated Bombay Castle, the 1st April 1870.

SUBMITTED for orders.

2. The progress at the Caugnee Bridge continues most unsatisfactory, and unless the Agent can ensure better progress either by forcing the contractors to put on more men, or by doing part of the work with his own men, the bridge will not be finished before the monsoon sets in, and the opening of the line will be delayed for another six months. The failure to take any steps to proceed with the foundations of the Yedagherry Bridge is most discreditable to the contractors.

From CAPTAIN WHITE, R.E., Deputy Consulting Engineer for Railways, to the Consulting Engineer for Railways,—dated Sholapore, the 28th March 1870.

I HAVE the honor to inform you that in company with the Chief Engineer, Mr. Manning, I inspected the Caugnee Viaduct on contract No. 19, and on returning lorried over contract No. 18 to inspect the progress of the unfinished works on that contract.

Caugnee Viaduct.—The foundations of the last pier are now in, and the piles are being driven to commence work on the abutment. The masonry of the abutment cannot, as you are aware, be put in hand until the coffer dam is complete; and the short supply of timber has, I understand, been the cause of the slow progress of this part of the work. I should think the abutment foundations would not be got in before the first week in May.

Of the five piers required for the 6-60 spans, No. 1 is completed, No. 2 is within 15 feet of the top, No. 3 within 25 feet, No. 4 within 45 feet, and No. 5 is just founded; the masonry of these spans may, perhaps, be completed by the end of June. Regarding the bed blocks of the girders of the 74 feet spans, at the time of our inspection there were 50 on the ground; others, I understood, are coming in, altogether 136 blocks are required. Before hoisting these blocks it is necessary to chisel out the required slope for the last tie-rod of the girder. There were only nine men at this work when we were on the ground, and each chisel draft takes three days to finish. It is therefore probable that unless the contractor hoists the bed blocks wherever Mr. Lindsley, who is in charge of the girder work, may require them, there will be both delay in erecting the girders and unnecessary expense caused by having to lift and traverse the girders laterally instead of putting them together at once upon the bed block.

My impression is that the contractors have no intention of hurrying themselves or assisting in any way towards the early completion of the girder work of the Caugnee Viaduct, the Company might gain a little time if they took the work into their own hands; but as the contract time will be up in three months, I doubt very much whether this gain would be worth the difficulties that would hereafter arise from the Company keeping their contract. Moreover the contractors themselves might certainly endeavour to prevent any one else entering on

the contract until their time was up. I advise that the bed block work be left in the contractors' hands. Mr. Manning has ordered Mr. Lindsley to assist the contractors with lifting tackle, and they may, perhaps, push on the work in a more satisfactory manner. Mr. Lindsley will, I know, make the best arrangements for lifting and putting together the girders (which work is now in progress), so that, if impeded by the contractors, he will be able to work on during the monsoon. If the contract there is taken out of the contractors' hands on the 30th June, the Company would, I should think, stand in a much better position in a Court of law, than if they had forcibly entered on the work which is now progressing so slowly.

The diversion across the Caugnee will be accepted in a few days.

Shahbad Viaduct.—The masonry pier of this work is ready to receive the bed block for the girder standard; the piles of the two other piers are being screwed and would, I should think, be completed by the time the masonry of No. 1 abutment, which is now a few feet above ground level, is finished. There has been some delay caused by the walling of the old coffer dam being in the way of the screwing of No. 2 iron pier, but there is every probability that the whole work will be completed by the first week in May.

I am informed by Mr. Manning that the permanent way is laid up to the 29th mile. Between the 29th and 52nd mile there are only the Yedagherry Bridge and the 9-20 feet bridge at 39 miles 40 chains incomplete, the latter work will be finished shortly; but the arrangements of the contractors for getting in the foundations of the Yedagherry Bridge are still most unsatisfactory.

From the 54th mile to the Kistna there are only four small bridges, and the bridge of 14-15 feet spans at the 64th mile. Mr. Manning is informed that the latter work will be complete by the middle of May.

I will report to you shortly on contract No. 18.

From the Government of Bombay, to Her Majesty's Principal Secretary of State for India, London,—No. 15, dated Bombay Castle, the 20th April 1870.

In continuation of our despatch No. 3, dated 17th January, we regret to have to state that the progress of the works between Goolburga and Raichore, on the South-East extension of the Great Indian Peninsula Railway, let to Mr. Bray, is still most unsatisfactory.

2. The opening of this section of the Railway, as far South as the Krishna River, depends on the bridges over the Caugnee and Yedagherry Rivers. On the former a little work has been done, and the bridge may be finished by the end of June next; but far greater exertions must be made than the contractors' agent has up to the present shown a disposition to make. To the Yedagherry Bridge nothing has been done. The bridge is not a large one, twelve girder openings of 30 feet each, but the foundations are difficult to get in, and of these seven have not been commenced. The work has, in fact, been at a stand for nearly two years for want of adequate pump-power to keep the water down. We attach a copy of a Resolution we have lately passed in regard to these works. But we entertain little hope of better progress being made until the contract with Mr. Bray is closed, or he is induced to send out a new agent, with instructions to spare no effort to complete the works as far South as the Krishna River by the end of the monsoon.

Resolution by the Government of Bombay,—No. 523, dated Bombay Castle, the 8th April 1870.

Read letter from the Consulting Engineer for Railways, No. 1262, dated 1st April 1870, submitting, with observations, for orders inspection report by Captain White, R.E., Deputy Consulting Engineer for Railways, of the Caugnee Viaduct on contract No. 19, and of the unfinished works on contract No. 18, Great Indian Peninsula Railway.

Resolution.—Government regret to observe from this report that the works at the Caugnee River are progressing most unsatisfactorily, and that at the Yedagherry Bridge nothing has been done towards getting in the foundations. These two works are the key to opening the Railway to the Kistna River. If they are not completed before the setting in of the monsoon, plate-laying will have to be stopped for some months, and the completion of the Railway will be indefinitely retarded. Government cannot permit the establishment of through communication with Madras to be delayed by Mr. Bray's Agent, and they look to the Agent and Deputy Chief Engineer of the Company to see that the two works above referred to are finished by the 30th of June 1870. These two officers can make what arrangements they deem best, and Government will be prepared, if necessary, to authorize the two works being taken out of Mr. Bray's hands at once. These proceedings should be reported to the Secretary of State.

From LIEUTENANT-COLONEL J. S. TREVOR, R.E., Acting Secretary to the Government of Bombay, Railway Department, to the Secretary to the Government of India, Public Works Department,—No. 566, dated 19th April 1870.

IN reply to your letter No. 584R of the 1st instant, I am directed to forward copy of a despatch from this Government, to the Secretary of State, and a Resolution No. 523, dated the 8th idem, passed on a report from Captain White, Deputy Consulting Engineer.

2. The progress made with the works continues to be most unsatisfactory. But the Engineers of the Company still express themselves hopefully of the prospect of completing the Caugnee Bridge before the monsoon sets in. A diversion has lately been put in across this river, and as rails are laid on for 14 miles beyond, permanent way materials, of which there is a large stock at Goolburga, will be carried forward for laying down during the monsoon. If a good quantity can be delivered before the monsoon sets in, and if the Yedagherry Bridge foundations can be got in, communication to the Krishna may be established by the close of the monsoon. Beyond that river the Great Indian Peninsula Railway Company have only fourteen miles of line.

From MAJOR E. C. S. WILLIAMS, R.E., Deputy Secretary to the Government of India, Public Works Department, Railway, to the Secretary to the Government of Madras, Public Works Department, Railway,—No. 752 R, dated Simla, the 4th May 1870.

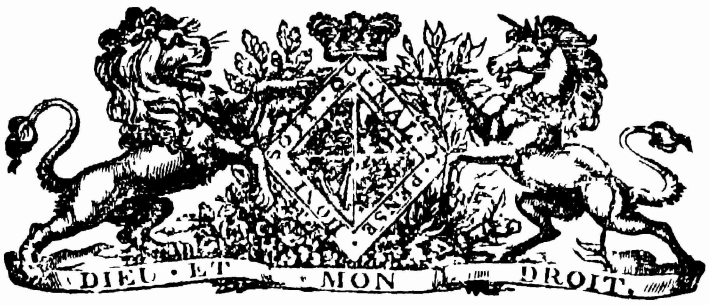
I AM directed to acknowledge the receipt of your letters Nos. 877 and 923, dated 29th March and 12th April 1870, on the progress of the works on the extension of the North-West line of the Madras Railway.

2. As recently intimated in my letter No. 583R of the 1st April 1870, the Governor General in Council continues to attach the utmost importance to the connection by rail of the Presidencies of Madras and Bombay at the earliest possible moment, even though the junction be at first effected imperfectly with breaks at the Krishna and Toongabuddra Rivers. In this view I am directed to request that measures may be adopted to expedite the masonry works on District XX., and that the question of getting across the Toongabuddra by the close of the calendar year, either by means of the bridge or in some other way, may be taken into consideration. At present all idea of opening the line to Raichore before April or May 1871 seems to be given up, but the Governor General in Council would be much disappointed if the opening were postponed so long.

No. 753 R.

COPY to the Government of Bombay for information, with reference to the letter from that Government, No. 566, dated 19th April 1870.

No. 21 of 1870.



The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 21, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of

the plant to the place of manufacture, to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

Simla, the 18th May 1870.

No. 2407.—Mr. J. H. Morris, of the Civil Service, is permitted to proceed to Europe on furlough for two years, with effect from the 15th instant, or such subsequent date as he may avail himself of the same.

Mr. Morris has also obtained sudsidiary leave for a period of fifteen days.

The 20th May 1870.

No. 2459.—Colonel H. Man, Superintendent of Port Blair and the Nicobars, rejoined his appointment on the 23rd March last.

No. 2461.—Mr. R. M. King, B.A., of the Civil Service, Deputy Commissioner in Oudh, reported his return from furlough on the afternoon of the 2nd ultimo.

JUDICIAL.

The 19th May 1870.

No. 853.—*Appointment.*—Major A. G. Duff, Deputy Commissioner of the 3rd Grade (officiating in the 2nd Grade), to be Magistrate of the Town of Rangoon.

POLICE.

The 20th May 1870.

No. 315.—*Appointments.*—Mr. W. Munton, District Superintendent of Police, 5th Class, in the Central Provinces, to officiate as District Superintendent, 4th Class, *vice* Captain T. E. Vandergucht, absent on furlough.

Mr. D. G. Proby, Officiating Assistant District Superintendent of Police, to officiate as District Superintendent, 5th Class, *vice* Mr. Munton.

Mr. Rutton Singh, City Superintendent of Police, Nagpore, to officiate as Assistant District Superintendent, *vice* Mr. Proby.

No. 317.—Consequent on the departure on furlough of Captain F. M. Maynard, District Superintendent of Police in Oudh, the Governor General in Council is pleased to sanction the following arrangements with effect from the afternoon of the 12th February 1870:—

Mr. R. Hamilton, District Superintendent, 3rd Grade, to officiate as District Superintendent, 2nd Grade.

Mr. J. E. Burton, District Superintendent, 4th Grade, to officiate as District Superintendent, 3rd Grade.

Mr. D. Cargill, Officiating District Superintendent, 5th Grade, to officiate as District Superintendent, 4th Grade.

No. 319.—The Governor General in Council is pleased to sanction the following arrangements in the Police Department of British Burmah with effect from the forenoon of the 1st January 1870:—

Mr. G. D. Anderson, Superintendent, 5th Grade, to officiate as Superintendent, 4th Grade.

Mr. B. H. Davidson, Officiating Superintendent, 4th Grade, to revert to his substantive appointment as Superintendent, 5th Grade.

REVENUE. (GEOGRAPHICAL.)

The 18*th May* 1870.

No. 177.—Lieutenant M. T. Sale, R.E., Assistant Superintendent, 1st Grade, Topographical Survey Department, has obtained two months' privilege leave of absence with effect from the date on which he may avail himself of it.

ECCLESIASTICAL.

The 17*th May* 1870.

No. 251.—Her Majesty's Secretary of State for India has granted an extension of leave for twelve months on medical certificate to the Reverend John Clough, a Junior Chaplain on the Bengal Establishment.

E. C. BAYLEY,

Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 19*th May* 1870.

No. 74.—Under the provisions of section 3 of Act II. of 1869, His Excellency the Viceroy and Governor General in Council is pleased to appoint Captain E. R. C. Bradford, Officiating Political Agent in Jeypore, to be a Justice of the Peace for British India.

The 20*th May* 1870.

No. 78.—His Excellency the Viceroy and Governor General of India in Council is pleased to declare the provisions of Act VII. of 1870 (The Court Fees Act) to be applicable to the Hyderabad Assigned Districts.

REVENUE.

The 20*th May* 1870.

No. 139.—*Appointment.*—Mr. P. Martyr to be 3rd Assistant in the Revenue Settlement Department of British Burmah with effect from the 19th October 1869.

MILITARY.

The 17*th May* 1870.

No. 120.—*Appointment.*—Lieutenant J. B. Watts, Officiating 2nd Squadron Subaltern of the 2nd Regiment of the Central India Horse, to officiate as 1st Squadron Subaltern from the 22nd March 1870 in the room of Lieutenant J. Colledge, Officiating 3rd Squadron Officer.

No. 122.—*Promotions.*—Jemadar Samurta and Havildar Rajeea, of the Erinpoora Irregular Force, are respectively promoted to the rank of Subadar and Jemadar with effect from the 16th April 1870, *vice* Subadar Sadeea, dismissed for disgraceful conduct.

POLITICAL.

The 16*th May* 1870.

No. 788.—The following Treaty between the British Government and His Highness Maharaja Runbeer Sing, G.C.S.I., Maharaja of Jummoo and Cashmere, is published for general information :—

Treaty between the British Government and HIS HIGHNESS MAHARAJA RUNBEER SING, G.C.S.I., *Maharaja of Jummoo and Cashmere, his heirs and successors, executed on the one part by* THOMAS DOUGLAS FORSYTH, C.B., *in virtue of the full powers vested in him by His Excellency the Right Hon'ble* RICHARD SOUTHWELL BOURKE, *Earl of Mayo, Viscount Mayo of Monycrower, Baron Naas of Naas,* K.P., G.M.S.I., P.C., *&c., &c., &c., Viceroy and Governor General of India, and on the other part by* HIS HIGHNESS MAHARAJA RUNBEER SING, *aforesaid, in person.*

Whereas in the interest of the high contracting parties and their respective subjects, it is deemed desirable to afford greater facilities than at present exist for the development and security of trade with Central Asia, the following Articles have, with this object, been agreed upon :—

ARTICLE I.

With the consent of the Maharaja, Officers of the British Government will be appointed to survey the trade-routes through the Maharaja's territories from the British frontier of Lahoul to the territories of the Ruler of Yarkand, including the route *viâ* the Chang Chemoo Valley. The Maharaja will depute an Officer of his Government to accompany the Surveyors, and will render them all the assistance in his power. A map of the routes surveyed will be made, an attested copy of which will be given to the Maharaja.

ARTICLE II.

Whichever route towards the Chang Chemoo Valley shall, after examination and survey as above, be declared by the British Government to be the best suited for the development of trade with Central Asia, shall be declared by the Maharaja to be a free highway in perpetuity and at all times for all travellers and traders.

ARTICLE III.

For the supervision and maintenance of the road in its entire length through the Maharaja's territories, the regulation of traffic on the free highway described in Article II., the enforcement of regulations that may be hereafter agreed upon, and the settlement of disputes between carriers, traders, travellers or others using that road, in which either of the parties or both of them are subjects of the British Government or of any foreign State, two Commissioners shall be annually appointed, one by the British Government and the other by the Maharaja. In the discharge of their duties and as regards the period of their residence, the Commissioners shall be guided by such rules as are now separately framed, and may from time to time hereafter be laid down by the joint authority of the British Government and the Maharaja.

ARTICLE IV.

The jurisdiction of the Commissioners shall be defined by a line on each side of the road at a maximum width of two Statute *kos*, except were it may be deemed by the Commissioners necessary to include a wider extent for grazing grounds. Within this maximum width, the Surveyors appointed under Article I. shall demarcate and map the limits of jurisdiction which may be decided on

by the Commissioners as most suitable, including grazing grounds; and the jurisdiction of the Commissioners shall not extend beyond the limits so demarcated. The land included within these limits shall remain in the Maharaja's independent possession; and, subject to the stipulations contained in this Treaty, the Maharaja shall continue to possess the same rights of full sovereignty therein as in any other part of his territories, which rights shall not be interfered with in any way by the Joint Commissioners.

ARTICLE V.

The Maharaja agrees to give all possible assistance in enforcing the decisions of the Commissioners and in preventing the breach or evasion of the regulations established under Article III.

ARTICLE VI.

The Maharaja agrees that any person, whether a subject of the British Government, or of the Maharaja, or of the Ruler of Yarkand, or of any foreign State, may settle at any place within the jurisdiction of the two Commissioners, and may provide, keep, maintain, and let for hire at different stages, the means of carriage and transport for the purposes of trade.

ARTICLE VII.

The two Commissioners shall be empowered to establish supply depôts, and to authorize other persons to establish supply depôts at such places on the road as may appear to them suitable; to fix the rates at which provisions shall be sold to traders, carriers, settlers and others, and to fix the rent to be charged for the use of any rest-houses or serais that may be established on the road. The Officers of the British Government in Kullu, &c., and the Officers of the Maharaja in Ladakh, shall be instructed to use their best endeavours to supply provisions on the indent of the Commissioners at market rates.

ARTICLE VIII.

The Maharaja agrees to levy no transit duty whatever on the aforesaid free highway; and the Maharaja further agrees to abolish all transit duties levied within his territories on goods transmitted in bond, through His Highness' territories from Central Asia to India and *vice versâ*, on which bulk may not be broken within the territories of His Highness. On goods imported into, or exported from, His Highness' territory, whether by the aforesaid free highway or any other route, the Maharaja may levy such import or export duties as he may think fit.

ARTICLE IX.

The British Government agree to levy no duty on goods transmitted in bond through British India to Central Asia, or to the territories of His Highness the Maharaja. The British Government further agree to abolish the export duties now levied on shawls and other textile fabrics manufactured in the territories of the Maharaja, and exported to countries beyond the limits of British India.

ARTICLE X.

This Treaty, consisting of 10 Articles, has this day been concluded by Thomas Douglas Forsyth, C.B., in virtue of the full powers vested in him by His Excellency the Right Hon'ble Richard Southwell Bourke, Earl of Mayo, Viscount Mayo of Monycrower, Baron Naas of Naas, K.P., G.M.S.I., P.C., &c., &c., Viceroy and Governor General of India, on the part of the British Government, and by Maharaja Runbeer Sing, aforesaid; and it is agreed that a copy of this Treaty,

duly ratified by His Excellency the Viceroy and Governor General of India, shall be delivered to the Maharaja on or before the 7th September 1870.

Signed, sealed, and exchanged on the second day of May in the year 1870 A.D., corresponding with the 1st day of Bysak Soodee, Sumbut 1927.

(Sd.) MAHARAJA RUNBEER SING. (Sd.) T. D. FORSYTH.

MAYO. (Seal.)

This Treaty was ratified by His Excellency the Viceroy and Governor General of India at Sealkote on the second day of May in the year 1870.

(Sd.) C. U. AITCHISON,
Offg. Secy. to the Govt. of India, Foreign Dept.

The following Rules for the guidance of the Joint Commissioners appointed under Article III. of the above Treaty, are published for general information :—

Rules for the guidance of the Joint Commissioners appointed for the new route to Eastern Turkistan.

I.—As it is impossible, owing to the character of the climate, to retain the Commissioners throughout the year, the period during which they shall exercise their authority shall be taken to commence on 15th May, and to end on 1st December, or till such further time as the passage of traders renders their residence on the road necessary.

II.—During the absence of either Commissioner, cases may be heard and decided by the other Commissioner, subject to appeal to the Joint Commissioners.

III.—In the months when the Joint Commissioners are absent, *i. e.*, between 1st December and 15th May, or the dates that may hereafter be determined, all cases which may arise shall be decided by the Wuzeer of Ladakh, subject to appeal to the Joint Commissioners.

IV.—The Joint Commissioners shall not interfere in cases other than those which affect the development, freedom, and safety of the trade, and the objects for which the Treaty is concluded, and in which one of the parties or both are either British subjects or subjects of a foreign State.

V.—In civil disputes the Commissioners shall have power to dispose of all cases, whatever be the value of the property in litigation.

VI.—When the Commissioners agree, their decision shall be final in all cases. When they are unable to agree, the parties shall have the right of nominating a single arbitrator, and shall bind themselves in writing to abide by his award. Should the parties not be able to agree upon a single arbitrator, each party shall name one, and the two Commissioners shall name a third, and the decision of the majority of the arbitrators shall be final.

VII.—In criminal cases of the kind referred to in clause 4, the powers of the Commissioners shall be limited to offences such as in British territory would be tried by a Subordinate Magistrate of the First Class, and, as far as possible, the procedure of the Criminal Procedure Code shall be followed. Cases of a more heinous kind and of offences against the special laws regarding religion in Cashmere, should be made over to the Maharaja for trial if the accused be not

an European British subject; in the latter case, he should be forwarded to the nearest British Court of competent jurisdiction for trial.

VIII.—All fines levied in criminal cases and all stamp receipts levied according to the rates in force for civil suits in the Maharaja's dominions shall be credited to the Cashmere Treasury. Persons sentenced to imprisonment shall, if British subjects, be sent to the nearest British Jail. If not British subjects, the offenders shall be made over for imprisonment in the Maharaja's Jails.

IX.—If any places come within the line of road from which the towns of Leh, &c., are supplied with fuel, or wood for building purposes, the Joint Commissioners shall so arrange with the Wuzeer of Ladakh that those supplies are not interfered with.

X.—Whatever transactions take place within the limits of the road shall be considered to refer to goods in bond. If a trader opens his load and disposes of a portion, he shall not be subject to any duty, so long as the goods are not taken for consumption into the Maharaja's territory across the line of road. And goods left for any length of time in the line of road, subject to the jurisdiction of the Commissioners, shall be free.

XI.—Where a village lies within the jurisdiction of the Joint Commissioners, then, as regards the collection of revenue, or in any case where there is necessity for the interference of the usual Revenue authorities, in matters having no connection with trade, the Joint Commissioners have no power whatever to interfere; but to prevent misunderstanding, it is advisable that the Revenue officials should first communicate with the Joint Commissioners before proceeding to take action against any person within their jurisdiction. The Joint Commissioners can then exercise their discretion to deliver up the person sought, or to make a summary enquiry to ascertain whether their interference is necessary or not.

XII.—The Maharaja agrees to give Rs. 5,000 this year for the construction of the road and bridges, and in future years His Highness agrees to give Rs. 2,000 per annum for the maintenance of the road and bridges. Similarly, for the repairs of serais, a sum of Rs. 100 per annum for each serai will be given.

Should further expenditure be necessary, the Joint Commissioners will submit a special report to the Maharaja, and ask for a specific grant. This money will be expended by the Joint Commissioners, who will employ free labor at market rates for this purpose. The Officers in Ladakh and in British territory shall be instructed to use their best endeavours to supply laborers on the indent of the Commissioners at market rates. No tolls shall be levied on the bridges on this line of road.

XIII.—As a temporary arrangement, and until the line of road has been demarcated, or till the end of this year, the Joint Commissioners shall exercise the powers described in these rules over the several roads taken by the traders through Ladakh from Lahoul and Spiti.

(Sd.) MAHARAJA RUNBEER SING.

T. D. FORSYTH.

The 20th May 1870.

No. 823.—The following Convention of Commerce between Her Majesty the Queen and His Imperial Majesty the Emperor of Austria, is published for general information :—

CONVENTION OF COMMERCE BETWEEN HER MAJESTY AND THE EMPEROR OF AUSTRIA.

Signed at Vienna, December 30, 1869.

[Ratifications exchanged at Vienna, February 23, 1870.]

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, on the one part, and His Majesty the Emperor of Austria, King of Bohemia, &c., and Apostolic King of Hungary, on the other part, have resolved to conclude the following Convention in lieu of the Supplementary Convention stipulated in Article V. of the Treaty of Commerce of the 16th December 1865, and have named for their Plenipotentiaries, that is to say:

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Right Honourable John Arthur Douglas, Baron Bloomfield of Oakhampton and Redwood, a Peer of Ireland, a Member of Her Majesty's Most Honourable Privy Council, Knight Grand Cross of the Most Honorable Order of the Bath, Her Majesty's Ambassador Extraordinary and Plenipotentiary to His Imperial and Royal Apostolic Majesty; and

His Imperial and Royal Apostolic Majesty, Frederic Ferdinand Count Beust, His Imperial Majesty's Privy Councillor, Chancellor of the Empire, and Minister of the Imperial House and of Foreign Affairs, Grand Cross of the Orders of St. Stephen and Leopold;

Who, after having communicated to each other their respective full powers found to be in due and proper form, have agreed upon and concluded the following Articles :—

ARTICLE I.

During the continuance of the present Convention, British produce and manufactures shall be admitted upon importation into both the dominions of His Imperial and Royal Apostolic Majesty, at the rates of duty enumerated in the Tariff annexed to the Treaty of Commerce between His Imperial and Royal Apostolic Majesty and His Majesty the King of Prussia representing the sovereign States and territories united to the Prussian system of Customs and Contributions, of the 9th of March 1868.

ARTICLE II.

His Imperial and Royal Apostolic Majesty further engages that on and after the 1st of January 1870, the following articles of British manufacture shall be admitted upon importation into both the dominions of His

Ihre Majestät die Königin des vereinigten Königreiches von Grossbritannien und Irland, auf der einen Seite, und Seine Majestät der Kaiser von Osterreich, König von Böhmen, u.s.w., und Apostolischer König von Ungarn, auf der andern Seite, sind übereingekommen, an Stelle der im Artikel V des Handels-Vertrages vom 16 Dezember, 1865, stipulirten Nachtrags-Convention die folgende Convention abzuschliessen, und haben zu diesem Ende zu Ihren Bevollmächtigten ernannt, nämlich:

Ihre Majestät die Königin des vereinigten Königreichs von Grossbritannien und Irland, den sehr ehrenwerthen Johann Arthur Douglas, Baron Bloomfield von Oakhampton und Redwood, Pair von Irland, Mitglied Ihrer Brittischen Majestät höchst ehrenwerthen Geheimrathes, Grosskreuz des höchst ehrenwerthen Bath-Ordens, Allerhöchst Ihren ausserordentlichen und bevollmächtigten Botschafter bei Seiner Kaiserlichen und Königlich-Apostolischen Majestät; und

Seine Kaiserliche und Königlich-Apostolische Majestät, den Herrn Friedrich Ferdinand Grafen von Beust, Allerhöchst Ihren Geheimen Rath, Reichskanzler und Minister des Hauses und der auswärtigen Angelegenheiten, Grosskreuz des St. Stefan und des Leopold-Ordens;

Welche, nach gegenseitiger Mittheilung ihrer in guter und gehöriger Form befundenen Vollmachten, die nachstehenden Artikel vereinbart und abgeschlossen haben :—

ARTIKEL I.

Die Artikel britischer Erzeugung und Manufactur sollen während der Dauer der gegenwärtigen Convention zur Einfuhr in die beiden Staatsgebiete Seiner Kaiserlichen und Königlich-Apostolischen Majestät gegen Entrichtung der Eingangszölle zugelassen werden, welche in dem Tarif zum Handels-Vertrage zwischen Seiner Kaiserlichen und Königlich-Apostolischen Majestät und Seiner Majestät dem Könige von Preussen in Vertretung der dem preussischen Steuer-und Zollsystem beigetretenen Souverainen Staaten und Territorien vom 9 März, 1868, angeführt sind.

ARTIKEL II.

Seine Kaiserliche und Königlich-Apostolische Majestät versprechen ferner, dass von und nach dem 1 Jänner, 1870, die folgenden Artikel britischer Manufactur beider Einfuhr in die beiden Staatsgebiete Seiner

Imperial and Royal Apostolic Majesty, at the rates of duty hereinafter specified :—

	Per Centner. Fl. Kr.
Cotton Wares, viz., woven or knitted wares of cotton, or of cotton and linen ; also in combination with metal threads or spun glass, but without admixture of silk, wool, or other animal hair :—	
(*a.*) Most common, viz., woven wicks, gitter (marly) girth, nets (fish, horse, bird and similar coarse nets) ; also stiffened nets for linings (stiff nets)	12 0
(*b.*) Common, viz.— 1. Plain, not figured, unbleached (made of unbleached yarn), close-woven tissues, also twills, croisés, napped, or dressed, bleached ; also 2. Figured, unbleached, close-woven tissues. All the wares named under 1 and 2, except velvet-like (with cut or uncut nap) and those comprised under (*f*)	16 0
(*c.*) Middle fine, *i.e.*,— 1. Plain, close-woven tissues, dyed ... 2. Figured, close-woven wares, bleached or dyed	20 0
(*d.*) 1. Open-woven tissues, unbleached .. 2. All many-coloured and all red-coloured close-woven wares ... 3. All velvet and velvet-like woven wares (with cut or uncut nap) ... 4. Ribbon, button-makers' haberdashery and hosiery wares ; also bobbinet-like curtain-stuffs (furniture and curtain nets) ... 5. All printed close-woven wares ... All the above-named wares under 2, 3, 4, and 5, so far as they are not comprised under (*e*) and (*f*)	30 0
(*e.*) Fine, viz.,— All open-woven wares except those named under (*d*) and (*f*) ...	45 0
(*f.*) Finest, viz.,— Tulle, English façon (bobbinets, pettinets), except those furniture and curtain-nets named under (*d*) 4, laces, and embroidered woven wares, and all wares in combination with metal threads or spun glass ..	60 0
Woollen Wares, viz., all woven and knitted wares of wool or other animal hair ; also in combination with metal threads or spun glass, or with other weaving and knitting materials (except silk) :—	
(*a.*) Most common, viz., horse-cloths, Halina cloth, Matrosen cloth (Sigona cloth), coarse unfulled cloth (Loden), oil cloths, press cloths (filtering-cloths) sieve bottoms and plaitings (cords, ropes) of horse-hair, not combined with other materials, hat chippings, cloth list, carpets of dog, calf, or cow hair, felts (also tarred and lacquered), not printed ; cylinder covers (endless felts), net work and	

Kaiserlichen und Königlich-Apostolischen Majestät zu den nachfolgend verzeichneten Eingangszöllen zugelassen werden :—

	Per Centner. Fl. kr.
Baumwollwaaren, d. i., Webe-und Wirkwaaren aus Baumwolle oder aus Baumwolle und Leinen, auch in Verbindung mit Metallfäden oder gesponnenem Glase jedoch ohne Beimischung Von Seide, Wolle oder anderen Thierhaaren :—	
(*a.*) Gemeinste, d. i., Dochte, gewebte Gitter (marly), Gurten, Netze (Fisch-, Pferde-, Vogel-, und ähnliche grove Netze), auch gesteifte Futternetze, (" Stiffnets") .	12 0
(*b.*) Gemeine, d. i.— 1. Glatte, nicht gemusterte, rohe (aus rohem Garn verfertigte), dichte Webewaaren, auch gekörpert, kreisirt, gerauht oder appretirt, gebleicht, dann. 2. Gemusterte rohe dichte Webewaaren. Alle diese unter Z. 1 und 2 genannten Waaren, mit Ausnahme der sammtartigen (mit aufgeschnittenem oder nicht aufgeschnittenem Flor), und der unter(*f*) begriffenen ..	16 0
(*c.*) Mittelfeine, d. i.— 1. Glatte dichte Webewaaren gefärbt ... 2. Gemusterte dichte Webewaaren, gebleicht oder gefärbt	20 0
(*d.*) 1. Undichte Webewaaren, roh .. 2. Alle mehrfarbigen und alle roth gefärbten ditchten Webwaaren ; 3. Alle Sammte und sammtartigen Webewaaren (mit aufgeschnittenem oder nicht aufgeschnittenem Flor) . ... 4. Band-, Knopfmacher-, Posamen tier- und Strumpfwaaren, auch Möbel-Netze und bobbinetartige Vorhangstoffe. 5. Alle bedruckten dichten Webewaaren. Alle diese unter Z. 2, 3, 4, und 5. genannten, insoweit sie nicht unter (*e*) und (*f*) begriffen sind ..	30 0
(*e.*) Feine, d. i.— ... ... Alle undichten Webwaaren, ausgenommen die unter (*d*) und (*f*) genannten	45 0
(*f*) Feinste, d. i.— Tulle, englischer Façon (Bobbinets, Pettinets), mit Ausnahme der unter (*d*) 4, genannten Vorhänge-stoffe, Spitzen, und gestickten Webewaaren, und alle Waaren in Verbindung mit Metallfaden oder gesponnenem Glase	60 0
Wollenwaaren, d. i., alle Webe-und Wirkwaaren von Wolle oder anderen Thierhaare ; auch in Verbindung mit Metallfäden oder gesponnenem Glase oder mit anderen nicht seidenen Webe-und Wirk-materialien :—	
(*a.*) Gemeinste, d. i., Kotzen, Halinatuch, Matrosentuch (Sigona), Loden, Oeltücher, Presstücher (Filtrirücher), Sieblöden und Geflechte (Seile, Taue) aus Pferdehaaren, ohne Verbindung mit anderen Materialien, Hutabschnitte, Tuchenden, Fussteppiche aus Hund-, Kälb-, und Rindhaar, Filze (auch getheert und lackirt) unbedruckt, Walzenüberzüge (endlose Filze), Gitter und geknüpfte	

	Per Centner. Fl. Kr.			Per Centner Fl. Kr.
knitted nets, both undyed; hair soles (for boots and shoes of felt, also lacquered on one side), and girths	4 50		Netze, beide ungefärbt, Haarsohlen (für Stiefel und Schuhe aus Filz, auch auf einer Seite lackirt), dann Gurten	4 50
(*b.*) Common, viz., fulled, not printed, and not velvet-like tissues; felt wares, unprinted, also carpets, except those named under (*a*) .	18 0		(*b.*) Gemeine, d. i., gewalkte, nicht bedruckts und nicht sammtartige Webe warren, nicht bedruckten Fizwarren auch Fussteppiche, mit Ausnahme der unter (*a*) genannten ...	18 0
And from January 1, 1871 ...	15 0		Und vom 1 Jänner, 1871, an ...	15 0
(*c.*) Middle fine, viz.,— 1. All velvet-like, all unfulled, close, and all printed, woollen wares, except those named under (*d*) and (*e*) ... (2.) Haberdashery, buttom-makers' and hosiery wares ...	35 0		(*c*) Mittelfeine, d. i.— 1. Alle sammtartigen, alle ungewalkten, dichten und alle bedruckten Wollwaaren ausgenommen die unter (*d*) und (*e*) genannten ... 2. Possamentier-, Knopfmacher- und Strumpfwaaren	35 0
(*d.*) Fine, viz., Tulle and other open-woven wares, except those named under (*e*), also shawls and scarfs (without mixture of silk) .	50 0		(*d.*) Feine, d. i., Tülle und andere undichten Webewaaren ausgenommen die unter (*e*) genannten, auch Shawls und Shawl-tücher (ohne Beimischung von Seide)	50 0
(*e.*) Finest, viz., lace (also lace-cloths), embroidered woven wares, and all wares in combination with metal threads or spun glass ...	60 0		(*e.*) Feinste, d. i., Spitzen (auch Spitzentücher), gestickte Webewaaren, und alle Waaren in Verbindung mit Metallfäden oder gesponnenem Glase ...	60 0

ARTICLE III.

The IIIrd, IVth, and Vth Articles of the Treaty of Commerce between Her Britannic Majesty and His Imperial and Royal Apostolic Majesty, of the 16th of December 1865, and the IInd and IIIrd Articles of the Final Protocol annexed to that Treaty, are hereby suppressed.

ARTIKEL III.

Die Artikel III, IV, und V des Handels-Vertrages zwischen Ihrer Majestät der Königin von Grossbritannien und Seiner Kaiserlichen und Königlich-Apostolischen Majestät vom 16 Dezember, 1865, sowie die Artikel II und III des Schlussprotokolles zu jenem Vertrage, werden hiemit aufgehoben.

ARTICLE IV.

This Convention shall have the same duration as the Treaty of the 16th of December 1865.

ARTIKEL IV.

Die gegenwärtige Convention soll dieselbe Dauer haben, wie der Vertrag vom 16 Dezember, 1865.

ARTICLE V.

The present Convention shall be ratified, and the ratifications shall be exchanged at Vienna within six weeks, or sooner if possible.

ARTIKEL V.

Die gegenwärtige Uebereinkunft soll ratifizirt, und es sollen die Ratifikations-Urkunden in Wien binnen sechs Wochent oder, wenn möglich, früher ausgewechsel, werden.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seal of their arms.

Zu Urkund dessen haben die beiderseitigen Bevollmächtigten dieselbe unterzeichnet und ihre Siegel beigedruckt.

Done at Vienna, this thirtieth day of December, in the year of our Lord one thousand eight hundred and sixty-nine.

So geschehen zu Wien, am dreissigsten Tage des Monats Dezember, im Jahre des Heils Achtzehnhundert sechzig und neun.

(L.S.) BLOOMFIELD.

(L.S.) BEUST.

No. 824.—His Excellency the Viceroy and Governor General in Council has been pleased to confer, as a personal distinction, the title of "Khan" upon Moulvie Ziyá-ud-din, Assistant Professor of the Delhi College, in appreciation of his linguistic attainments, and in recognition of his services in the cause of education.

GENERAL.

The 17th May 1870.

No. 830.—Captain T. Cadell, V. C., Officiating Bheel Agent and Commandant of the Malwa Bheel Corps, made over charge of his duties to Major W. Kincaid, Officiating Deputy Bheel Agent and 2nd in Command, on the afternoon of the 23rd April 1870.

No. 832.—*Appointment.*—Lieutenant-Colonel C. R. Blair, Assistant to the Agent, Governor General, for Rajpootana, on special duty at Tonk, is appointed to officiate as Bheel Agent and Political Assistant and Commandant of the Malwa Bheel Corps in succession to Captain T. Cadell, V. C., appointed to officiate as Political Agent of the Eastern States in Rajpootana.

The 18th May 1870.

No. 838.—*Leave.*—Major C. James, Officiating 2nd in Command of (but Commanding) the 2nd Regiment, Central India Horse, is granted leave of absence for 30 days from 1st June 1870, or from such subsequent date as he may avail himself of it, to enable him to proceed to Bombay with the view of applying for furlough to Europe on private affairs.

C. U. AITCHISON,

Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Simla, the 16th May 1870.

RULES REGARDING DISTRICT SAVINGS BANKS.

No. 167.—1. The Governor General in Council has determined to establish District Savings Banks in connection with such District Civil Treasuries as may be selected by the Local Governments and Administrations.

2. All classes may deposit money under these Rules in District Savings Banks.

3. On the opening of a District Savings Bank in any District, the District Treasury will cease to receive deposits on account of the existing Government Savings Banks established at Calcutta, Madras, and Bombay.

4. The repayment of the exact sum deposited with interest is secured to the depositor under guarantee of the Government of India.

5. No account will be opened on deposit of a less sum than one Rupee, and no person will be allowed to deposit more than Rs. 500 in one year.

6. Interest at the rate of $3\frac{3}{4}$ per cent. will be allowed on deposits until further notice.

7. No reduction in the rate of interest will be made, except after six months' notice in the *Government Gazette.*

8. Interest will be calculated on money in deposit from the first day of the month succeeding that of deposit, and up to the last day of the month preceding that in which it is withdrawn.

9. In calculating interest, one anna will be taken as the interest for one month on every twenty Rupees of the amount entitled to bear interest, and for broken sums below twenty Rupees the following Table will be used :—

Principal.			Interest.			Principal.			Interest.		
Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
1	10	8	0	0	1	11	10	8	0	0	7
3	5	4	0	0	2	13	5	4	0	0	8
5	0	0	0	0	3	15	0	0	0	0	9
6	10	8	0	0	4	16	10	8	0	0	10
8	5	4	0	0	5	18	5	4	0	0	11
10	0	0	0	0	6	20	0	0	0	1	0

Example :—Required interest for one month on Rs. 134-6-10—

		Rs.	As.	P.				Rs.	As.	P.
Interest on	...	120	0	0	...	...	...	0	6	0
"	...	14	6	10	...	...	...	0	0	8
Total	...	134	6	10	Total	...		0	6	8

10. The account of each depositor will be closed on 31st March of each year, and interest due at that date will be carried to account thenceforward to accumulate at compound yearly interest.

11. When the principal and interest at credit of any depositor shall amount to Rs. 3,000, interest will cease, and no further deposit will be received.

12. Every depositor will be supplied with a Pass Book, in which the Officer in charge of the Treasury will give an acknowledgment for every sum deposited. The Pass Book must be produced on every occasion of the deposit and withdrawal of money, and the Government will not recognize responsibility unless the depositor obtain a receipt in the Pass Book.

13. The personal attendance of depositors for the transaction of business will be generally insisted on : the Rules of District Banks on this head can be learnt on application at the Collectors' Treasuries. The Banks will remain open on every Monday* for the transaction of business.

* Any other day of the week may be fixed, if more convenient.

14. The Collector of the District will be *ex-officio* Secretary of any Government Savings Bank established within his District, and will be empowered, under Act XXVI. of 1855, in the case of a depositor dying and leaving a sum in the District Savings Bank not exceeding Rs. 500, to pay the same to any person or persons who shall appear to him to be entitled to receive payment in the manner and subject to the conditions laid down in the said Act.

15. In the case of deposits in excess of Rs. 500, payment will be made to the representatives of deceased depositors under the provisions of the law in force from time to time for the regulation of succession to the estates of deceased persons.

16. All deposits made in District Savings Banks are received subject to any Rules for the management of such Banks, which may be issued from time to time with the approval of the Governor General in Council.

17. ORDERED, that the foregoing, together with the Rules for the guidance of Collectors, be published in the *Gazette of India*; and be communicated to the several Local Governments and Administrations, to the Comptroller General of Accounts, and to the several Accountants General and Deputy Accountants General in independent charge.

GENERAL RULES FOR THE GUIDANCE OF COLLECTORS.

1. WHERE a District Savings Bank has been established, the local Treasury will cease to receive deposits on account of the Government Savings Bank at the Presidency.

2. The business of the District Savings Bank will be conducted by the Officer in charge of the Treasury.

3. Where such a course is thought desirable, a Committee, to be nominated by the Commissioner of the Division, may be appointed to aid in the management and supervision of the affairs of the Bank.

4. The Collector, or the Committee where there is one, may frame general Rules relating to the business of the Bank.

5. Such Rules must contain nothing inconsistent with the general directions now given, and a copy of the Rules must be sent for approval to the Accountant General of the Presidency or Province; and in the case of Bengal, North-Western Provinces, Punjab, Central Provinces, Oudh, British Burmah, and Berar, a second copy must be sent to the Comptroller General of Accounts.

6. Every District Savings Bank must be open for business on Monday* of every week, and on each occasion on which the Bank is required to be open under this Rule, the time allowed for business must be not less than an hour.

* Any other day may be fixed, if more convenient.

7. Where there is a Committee, the Committee should be present at the hour of business on one fixed day in each month.

8. An acknowledgment will be given in the Pass Book signed by the Savings Bank Clerk, and countersigned by the Treasury Officer, or by a Member of the Committee, for every sum deposited.

9. On every occasion of a withdrawal, the depositor will be required to produce his Pass Book and to sign the Payment Sheet (Form IV.).

10. In cases in which the personal attendance of a depositor is dispensed with, he will be required to send a cheque on a form supplied by the Bank for the amount withdrawn, and the person who actually receives payment will sign the Payment Sheet.

11. The net amount of the day's receipts must be paid into the Treasury the same day if practicable, otherwise on the following morning.

12. Should it be necessary to draw money from the Treasury to meet applications for the withdrawal of deposits, the amount required should be drawn on an *interim* receipt, and at the close of business the balance should be returned, and a final receipt given for the exact net amount of the day's payments.

13. *Accounts, &c.*—The Savings Bank Clerk will enter all receipts and payments of deposits at the time of their occurrence in the journals of receipts and payments.

Forms I. and II.

14. The same particulars are to be entered in separate sheets for transmission by the same day's Post to the Central Office.

Forms III. and IV.

15. The Form of Ledger will be supplied in printed sheets.

Form V.

16. The Ledgers must be posted as soon as practicable after each occasion that the Bank has been open for business.

17. At the end of each month, a Statement (Form VI.) must be sent to the Central Office, showing the receipts and payments of each open day, and the payments to and receipts from the Treasury.

18. As soon as practicable after the close of each year, a Statement (Form VII.) must be sent to the Central Office showing the *state* of each depositor's account, viz.,—

Balance at the beginning of the year.
Deposits during the year.
Interest allowed.
Total withdrawals.
Balance at the close of the year.

19. Interest is to be credited to the depositor's account annually, as provided for in the specimen Form of Ledger.

20. Attention must be paid to the method of calculating interest by means of the "interest account" in the Ledger.

21. In the column headed "Principal" must be entered against the month April the amount of the opening balance for the year, minus withdrawals during the month.

22. Against May the amount will be that for April, plus deposits, if any, made during April, minus withdrawals during May, and so on for subsequent months.

NOTE.—In the case, which will be of comparatively rare occurrence, of deposits made in one month being withdrawn in whole or in part in the same month, the entry in column "Principal" will be made as though so much less had been deposited.—See specimen entries in Form V. against January and February: Rs. 10 withdrawn in January is not deducted in the amount set against that month in column "Principal," a not amount deposited only is added in February.

23. The interest column will be filled up with the help of the Interest Table; the manner of doing this will be sufficiently apparent from the specimen form.

24. When accounts are closed in the course of the year, interest to the end of the preceding month is to be credited to the account, and paid to the depositor with the principal.

25. The fact of an account having been closed must be noted on the Withdrawal Sheet (Form IV.), and the Pass Book must be surrendered.

26. No charge on account of interest is to be made in the Collector's accounts, which will show only the amounts received from or paid to the Bank.

27. The personal attendance of depositors at the place appointed for the receipt of deposits, which place need not necessarily be at any public Office, is generally necessary.

28. Individuals or Committees may, however, with the approval of the Collector, act as agents for the collection of deposits. Where there is any such system of collection, the agent must send in depositors' Pass Books with the amount collected, and the Government will not acknowledge any responsibility for deposits until the same have been paid into the Bank and acknowledged by the Clerk and the Treasury Officer in the Pass Book, as already provided.

29. Collectors will apply to the Comptroller General of Accounts, or the Accountant General, Madras or Bombay, for the forms required for the Savings Bank, and for any further instructions which may be necessary.

Form I.

DISTRICT SAVINGS BANK.

*Journal of Deposits received for the month of*_____ 18___

DATE.	DEPOSITOR'S		Amount of Deposit.	Daily Total.
	No.	Name.		
			Rs. As. P.	Rs. As. P.

Form II.

DISTRICT SAVINGS BANK.

Journal of Deposits paid in the month of _____ 18___

DATE.	DEPOSITOR'S		Amount withdrawn.	Daily Total.
	No.	Name.	Rs. As. P.	Rs. As. P.

Form III.

Number of District Savings Bank. }

List of Deposits received at the _____ *District Savings Bank.*

DATE.	DEPOSITOR'S		Amount received.
	No.	Name.	Rs. As. P.
		Total received ...	
		Total amount withdrawn ...	
		Amount { paid into / received from } Treasury...	

Form IV.

Number of District Savings Bank.

List of Deposits withdrawn from the _____ *District Savings Bank.*

DATE.	DEPOSITOR'S		Amount withdrawn.	Signature.
	No.	Name.		
			Rs. As. P.	
		TOTAL ...		

Form V.

Number of District.
Savings Bank.

Depositor's Number _____

" Name _____

" Address _____

DR. CR.

DEPOSITS. Date.						Amount.	WITHDRAWALS. Date.						Amount.	Month.	Principal.	Interest.
						Rs. A. P.							Rs. A. P.	18—	Rs. A. P.	Rs. A. P.
Balance brought forward					...	103 6 10										
April ...	3rd. Re. 1	10th. Rs. 1-8	17th. Rs. 1-8-4	24th. Rs. 0-15-8	...	5 0 0	April ...	...	...	...	...	.....		April ...	103 6 10	0 5 2
May ...	..	...	...	...	...	.....	May ...	1st. Rs. 3	8th. Rs. 2-8	15th. Rs. 2-8	22nd. ...	29th. Rs. 7	15 0 0	May ...	93 6 10	0 4 8
June ...	5th. Rs. 20	12th. ...	19th. ..	26th. ...	...	20 0 0	June ...		...	...	...	...	.....	June ...	93 6 10	0 4 8
July ...	3rd. ...	10th. Rs. 10	17th. ..	24th. ..	31st. Rs. 10	20 0 0	July ...		...	...	...	...	.....	July ...	113 6 10	0 5 8
August ...	...	...	...	...	...	.....	August ...		...	...	...	...	.....	August ...	133 6 10	0 6 8
September ...	..	..	...	...	..	.....	September...		...	...	...	...	.....	September ...	133 6 10	0 6 8
October ...	2nd. Re. 1	9th. ...	16th. Rs. 3	23rd. Rs. 2	30th. Rs. 4	10 0 0	October ...		...	...	...	...	.....	October... ...	133 6 10	0 6 8
November ...	...	..	...	..	...	.....	November...		6th. Rs. 2	13th. ...	20th. Rs. 4	27th. Rs. 6	12 0 0	November ...	131 6 10	0 6 6
December ...	...	...	...	...	...	.....	December ...		...	...	...	...	.....	December ...	131 6 10	0 6 6
January ...	1st. Rs. 9	8th. Rs. 5	15th. Rs. 9	22nd. Rs. 5	...	28 0 0	January ...		...	...	...	29th. Rs. 10	10 0 0	January ...	131 6 10	0 6 6
February ...	.	...	..	...	...	.....	February ..		...	...	...	...	.....	February ...	149 6 10	0 7 5
March ..	.	...	...	...	...	.....	March ...		...	...	...	...		March	149 6 10	0 7 5
March to interest		...	...	...	...	4 10 6	March by balance		...	...	..	...	154 1 4	Amount of interest for the year		4 10 6
				Total	...	191 1 4					Total ...	...	191 1 4			

Form VI.

Number of District Savings Bank. } _____DISTRICT SAVINGS BANK.

*Statement of daily transactions for the month of*_____18___.

DATE.	Deposits received.	Deposits paid.	Paid to Treasury.	Received from Treasury.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.

No. 521 *of* 1870.—Agreeably to G. G. O. No. 181 of 12th December 1883, the under-mentioned heirs are admitted to the Native Family Pension List from the dates specified opposite to their names, and the Pay Master of Pensioners in whose circles the individuals reside will furnish the prescribed rolls to the Department of Audit, and to the parties concerned :—

Name of claimant.	Age.		Height.		Caste.	Personal appearance and particular marks.	Village, and District.	Nature of relationship to the deceased.	Description of the deceased relation on whose account claims are made.			Date of Admission.	Date of Committee's Proceedings.	Amount of pension.	For what period	By what Pension Pay Master payable.
	Years.	Months.	Feet.	Inches.					Name.	Rank.	Last Corps.					
Dewa Sing ..	60	..	5	4	Murbee ..	Has a long white beard; has a scar on right knee.	Bowdala Tarun, Tarun, Umritsur.	Father ..	Shere Sing ..	Sepoy ..	2nd (Punjab) Regiment of Native Infantry (Pioneers)	21st March 1866.	8th September 1868.	2 12 0	For life.	Trans-Ravee.
Lenah Sing ..	16	..	5	5	Murbee ..	Sallow complexion; scar on back of right leg; and small scar in centre of chest.	Tadeulla Battala	Son ..	Sood Sing ..	Sepoy ..	24th (Punjab) Regiment of Native Infantry.	7th September 1867.	15th December 1868.	2 12 0	For 12 years.	Sirhind.

No. 522 *of* 1870.—Lieutenant-Colonel Henry Daniel Maunsell, of the Bengal Staff Corps, is permitted is retire from the Service on the pension of his rank, from the date of his departure from Bombay.

No. 523 *of* 1870.—The following promotions are made in the Warrant Grades of the Army Commissariat Department:—

Rank and Names.	To what rank promoted.	From what date.	In succession to whom.
Permanent.			
Sergeant and Acting Sub-Conductor Roger John Dennett.	Sub-Conductor...	26th April 1870	Sub-Conductor Francis Dale, pensioned.
Temporary.			
Sub-Conductor William Johnson	Acting Conductor	16th February 1870.	Conductor R. A. Dawson, proceeded on leave to Europe on medical certificate.
Sergeant Henry Charles Eldridge	Acting Sub-Conductor		
Sergeant Frederick Wilhelm Muller ...	Acting Sub-Conductor	26th April 1870	Acting Sub-Conductor R. J. Dennett, confirmed in that grade.

No. 524 *of* 1870.—The following order, issued by the Government of Bombay, is confirmed:—

No. 280 *of the* 20*th April* 1870.—Granting furlough to Europe (medical certificate) to the under-mentioned Officers:—

Lieutenant-Colonel Charles Irvine, of the Bengal Staff Corps, 2nd in Command and Wing Officer 27th (Punjab) Regiment of Native Infantry,—for eighteen months under the Regulations of 1868.

Lieutenant-Colonel Edward Samuel Jackson, of Infantry, Assistant, Stud Department,—for twenty months under the Regulations of 1868.

Major William Paske, of the Bengal Staff Corps, Assistant Commissioner, Punjab; Captain William Graham Smith, of the General List, Infantry, Sub-Assistant Commissary General, 1st Class; Captain Lorne Macdonald, of the Bengal Staff Corps; Lieutenant Henry Wylie, of the General List, Infantry, Squadron Subaltern, Corps of Guides; and Lieutenant John Edward Paget Mosley, of the Bengal Staff Corps, Adjutant, 3rd Punjab Infantry,—for two years under the Regulations of 1868.

Lieutenant Wigram Battye, of the Bengal Staff Corps, Adjutant, Corps of Guides,—for eighteen months under the Regulations of 1868.

No. 525 *of* 1870.—The following promotions and alterations of rank are made, subject to Her Majesty's approval:—

Promotions.

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List, Infantry.	Lieutenant Etwall Walter Smyth.	Captain ...	10th Mar. 1870	Captain J. Stevenson (Staff Corps), Cadre of the late 33rd Native Infantry, placed on the retired list.
Infantry ...	Major W. Nembhard (Staff Corps).	Lieut.-Colonel	26th Mar. 1870	Lieutenant-Colonel (Brevet Colonel) F. Maitland, promoted.
Cadre of the late 55th Native Infantry.	Captain (Major in Staff Corps) E. H Woodcock.	Major ...		
General List, Infantry.	Lieutenant Edward Harvey Webb.	Captain ...		

Promotions,—concluded.

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry ...	Major C. C. Ekins (Staff Corps).	Lieut.-Colonel	26th Mar. 1870	Lieutenant-Colonel (Major in Staff Corps) W. Nembhard, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 20th Native Infantry.	Captain (Major in Staff Corps) R. Cadell.	Major ...		
	Lieutenant (Captain in Staff Corps) D. T. H. Sampson.	Captain ...		
Infantry ..	Major J. C. Horne (Staff Corps).	Lieut..Colonel	26th Mar. 1870	Lieutenant-Colonel (Major in Staff Corps) C. C. Ekins, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 6th European Regiment.	Captain G. J. Pasley (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant Hugh Stark Anderson.	Captain ..		
Infantry ...	Major J. P. Martin (Staff Corps).	Lieut.-Colonel	26th Mar. 1870	Lieutenant-Colonel (Major in Staff Corps) J. C. Horne, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 4th European Regiment.	Captain the Hon'ble J. H. Fraser (Staff Corps).	Major		
General List, Infantry.	Lieutenant William Walter Hopton Scott.	Captain ...		
Infantry ...	Major Richard Barton Hill	Lieut.-Colonel	26th Mar. 1870	Lieutenant-Colonel (Major in Staff Corps) J. P. Martin, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 60th Native Infantry.	Captain G. A. A. Baker (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant Claude Stewart Morrison.	Captain ...		
General List, Infantry.	Lieutenant Edmond Hughes	Captain ...	29th March 1870	Captain (Major in Staff Corps) R. W. Glasse, cadre of the late 14th Native Infantry, retired.
General List, Infantry.	Lieutenant Percy Wyndham Smith.	Captain ...	30th March 1870	Captain J. J. Blair, cadre of the late 31st Native Infantry, deceased.
General List, Infantry.	Lieutenant J. Cook (Staff Corps).	Captain ...	9th April 1870	Captain H. M. Clarkson, deceased.

Alterations of Rank.

Corps.	Rank and Names.	To rank from	In whose room.
General List, Infantry	Capt. (Lieut. in Staff Corps) F. A. Darley.	10th Aug. 1869	Capt E. Kitson, cadre of the late 64th Native Infantry, retired.
	Capt. Thomas Henry Tyrwhitt Drake.	13th Aug. 1869	Capt. F. A. Darley (Lieut. in Staff Corps), whose rank has been altered.
	Capt. Henry Edgcumbe Eliot ...	17th Aug. 1869	Capt. T. H. T. Drake, whose rank has been altered.
	Capt. George David Reid ...	25th Aug. 1869	Capt. H. E. Eliot, whose rank has been altered.
	Capt. James Nisbet Steel ...	2nd Oct. 1869	Capt. G. D. Reid, whose rank has been altered.
	Capt. Frederick William Crohan	16th Oct. 1869	Capt. J. N. Steel, whose rank has been altered.

Alterations of Rank,—continued.

Corps.	Rank and Names.	To rank from	In whose room.
General List, Infantry	Capt. (Lieut. in Staff Corps) A. Scott.	29th Oct. 1869	Capt F. W. Crohan, whose rank has been altered.
	Capt. Hatley Frere Woodcock..	1st Nov. 1869	Capt (Lieut. in Staff Corps) A. Scott, whose rank has been altered.
	Capt. (Lieut. in Staff Corps) M. O. Boyd.	8th Nov. 1869	Capt. H. F. Woodcock, whose rank has been altered.
	Capt. Arthur George Hartshorne.	27th Nov. 1869	Capt. (Lieut. in Staff Corps) M. O. Boyd, whose rank has been altered.
	Capt. Charles McDowal Skene .	28th Nov. 1869	Capt. A. G. Hartshorne, whose rank has been altered.
	Capt. Henry Scoley Moules ...	2nd Dec. 1869	Capt. C. McD. Skene, whose rank has been altered.
	Capt. Alexander Pringle Samuells	15th Dec. 1869	Capt. H S. Moules, whose rank has been altered.
	Capt. (Lieut. in Staff Corps) A G. Hammond.	1st Jan. 1870 ..	Capt. A. P. Samuells, whose rank has been altered.
	Capt. (Lieut. in Staff Corps) J. E. Sandeman.	3rd Jan. 1870 .	Capt. (Lieut. in Staff Corps) A. G. Hammond, whose rank has been altered.
	Capt. E. Molloy (Staff Corps) ...	4th Feb. 1870 .	Capt. (Lieut. in Staff Corps) R. C. Beavan, cadre of the late 62nd N. I., deceased.
Infantry ...	Lieut.-Col. Ralph Bristow Dundas .	4th Feb. 1870...	Lieut.-Col. R. C. Wroughton, retired.
Cadre of the late 38th Native Infantry.	Major (Capt. in Staff Corps) M. M. Procter ...		
General List, Infantry	Capt. William More Molyneux.		
General List, Infantry	Capt. Ralph Anstruther Price...	16th Feb. 1870	Capt. E. R. Cox, retired.
General List, Infantry	Capt. J. Butler (Staff Corps) ...	28th Feb. 1870	Capt. (Major in Staff Corps) C. A. McDougall, cadre of the late 4th European Regiment, retired.
Infantry ...	Lieut.-Col. (Major in Staff Corps) O. L. Smith ...	1st March 1870	Lieut.-Col. W. P. Hampton, promoted.
Cadre of the late 48th Native Infantry.	Major R. Ouseley (Staff Corps)		
General List, Infantry	Capt. Walter Morland Story ...		
Infantry ...	Lieut.-Col. B. H. Baugh (Staff Corps) ...	1st March 1870	Lieut.-Col. (Major in Staff Corps) O. L. Smith, removed from the list of regimental Lieut.-Colonels.
Cadre of the late 34th Native Infantry.	Major A. C. Bunbury (Staff Corps) ...		
General List, Infantry	Capt. Edward Evans Grigg ...		
Infantry ...	Lieut.-Col. (Major in Staff Corps) G. J. Reeves ...	1st March 1870	Lieut.-Col. B. H. Baugh (Staff Corps), removed from the list of regimental Lieut.-Colonels.
Cadre of the late 50th Native Infantry.	Major H. V. Mathias (Staff Corps) .		
General List, Infantry	Capt. (Lieut. in 104th Foot) E. Z. Thornton ...		
Infantry ..	Lieut.-Col. (Capt. in Staff Corps) H. S. V. Fisher ...	1st March 1870	Lieut.-Col. (Major in Staff Corps) G. J. Reeves, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 30th Native Infantry.	Major (Capt. in Staff Corps) H. L. Hawkins ..		
General List, Infantry	Capt. James Murphy Tulloch ...		

Alterations of Rank,—concluded.

Corps.	Rank and Names.	To rank from	In whose room.
Infantry ..	Lieut.-Col. (Major in Staff Corps) W. Carnell ..	1st March 1870	Lieut.-Col. (Capt. in Staff Corps) H. S. V. Fisher, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 3rd European Regiment.	Major F. J. Stephenson (Staff Corps) ...		
General List, Infantry	Capt. Charles Ransford		
Infantry ...	Lieut.-Col. (Major in Staff Corps) M J. White ..	1st March 1870	Lieut.-Col. (Major in Staff Corps) W. Carnell, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 26th Native Infantry.	Major (Brevet Lieut.-Col.) G. A. Williams (Staff Corps) ..		
General List, Infantry	Capt. George MacCall		
Infantry ...	Lieut.-Col. (Major in Staff Corps) T. F. Forster	1st March 1870	Lieut.-Col (Major in Staff Corps) M. J. White, removed from the list of regimental Lieutenant-Colonels
Cadre of the late 39th Native Infantry.	Major F. M. H Forbes (Staff Corps) ..		
General List, Infantry	Capt. John Richard Brecks Atkinson ..		
Infantry... ...	Lieut.-Col. Robarts William Elton .	1st March 1870	Lieut.-Col. (Major in Staff Corps) T. F. Forster, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 74th Native Infantry.	Major (Capt. in Staff Corps) R. H. Osborn ...		
General List, Infantry	Capt. James Fraser ..		

No. 526 *of* 1870.—The under-mentioned Officers have reported their return from England :—

Captain T. St. Q. Clutterbuck, of the General List, Infantry,—arrived at Bombay, 9th January 1870.

Major R. Murray, of the Bengal Staff Corps, Deputy Director General of Electric Telegraphs, Calcutta,—arrived at Bombay, 24th April 1870.

Captain J. S. Irvine, of the late 2nd Regiment, European Light Cavalry,—arrived at Bombay, 26th April 1870.

No. 527 *of* 1870.—Her Majesty has been pleased to appoint the under-mentioned gentlemen to be Assistant Surgeons in Her Majesty's Indian Military Forces in the Presidency of Bengal, they are accordingly admitted into the Service :—

Medical Department.

Assistant Surgeons Frederick Augustus Smyth; Thomas Robinson, M. B.; Charles John Walford Meadows, and Andrew Deane,—arrived at Fort William, 10th May 1870.

Assistant Surgeons Francis Cobham Nicholson, M. B.; John Sutherland Gunn, M. B.; Thomas Holbein Hendley, Albert Baird Seaman; John Lloyd, M. D.; William Michael Courtney; Edward Butler Ruttledge; Alexander Bannerman Strahan, and William Alexander Crawford Roe,—arrived at Fort William, 11th May 1870.

No. 528 *of* 1870.—Conductor John Woodroffe, of the Army Commissariat Department, having been declared by a Medical Committee to be unfit for further active service, is transferred to the Pension Establishment with permission to reside and draw his stipend in India.

No. 529 *of* 1870.—The under-mentioned Officer has reported his departure for Europe on the date specified :—

Captain D. H. Robertson, of the General List, Infantry, G. G. O. No. 492 of 1870, —per *Mooltan*, 9th May 1870.

The 19th May 1870.

No. 530 *of* 1870.—Conductor John Copeland, 1st Class Barrack Master, is promoted to the rank of Deputy Assistant Commissary, with effect from the 14th March 1869.

No. 531 *of* 1870.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Ensign (now Lieutenant) George Lloyd Reilly Richardson, of the 38th Foot, Officiating 1st Squadron Subaltern, 6th Bengal Cavalry,—5th March 1869.

Ensign George Frederick Young, of the 79th Foot, Quarter Master, 30th (Punjab) Regiment of Native Infantry,—30th March 1869.

No. 532 *of* 1870.—The under-mentioned Officers, admitted to the Bengal Staff Corps in G. G. O. No. 531 of this date, will rank as Lieutenants in that corps under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the dates specified, subject to Her Majesty's approval:—

Ensign (now Lieutenant) G. L. R. Richardson, of the 38th Foot, Officiating 1st Squadron Subaltern, 6th Bengal Cavalry,—5th March 1869.

Ensign G. F. Young, of the 79th Foot, Quarter Master, 30th (Punjab) Regiment of Native Infantry,—30th March 1869.

No. 533 *of* 1870.—His Excellency the Governor General in Council having sanctioned the formation of a Volunteer Rifle Corps in Mysore from the 21st December 1868, designated *The Bangalore Rifle Volunteers,* the following appointments in that corps are notified for general information:—

THE BANGALORE RIFLE VOLUNTEERS.

To be Honorary Colonel.

The Chief Commissioner of Mysore.

To be Commandant.

Lieutenant-Colonel (Brevet Colonel) W. S. Simpson. (Madras Staff Corps.)

To be Adjutant.

Captain W. Anderson. (Madras Staff Corps.)

No. 534 *of* 1870.—The following promotions are made in the under-mentioned corps of the Native Army:—

35th (The Mynpoorie) Regiment of Native Infantry.

Jemadar Sunker, to be Subadar from 22nd April 1870, *vice* Tukee Mohamud, deceased.

Havildar Khan Singh, to be Jemadar from 22nd April 1870, *vice* Sunker, promoted.

The 20th May 1870.

No. 535 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.

Peshawur Mountain Battery.

Lieutenant E. R. Elles, of D. Battery, 8th Brigade, Royal Artillery, to officiate as 2nd Subaltern during the absence on furlough to Europe of Lieutenant M. J. King-Harman, or until further orders.

H. W. NORMAN, *Major-General,*

Secretary to the Government of India.

NOTIFICATION.

MILITARY DEPARTMENT.

Calcutta, the 14th May 1870.

Under clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers on the dates specified, were received in the Military Department during the month of April 1870:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Royal Artillery	Quarter-Master J. Smith ...	13th October 1869.	Peshawur ...	Intestate	Widow, Mrs. E. Smith, England.
Medical Department.	Surgeon-Major H. Stewart ...	5th February 1870.	Europe.		
Bengal Staff Corps.	Captain J. J. Blair ...	29th March 1870.	Camp Kerrooli.	Testate	Widow, Mrs. E. C. C. Blair, administering.
88th Foot ...	Captain L. C. Scott ...	1st April 1870.	Jullundur ..	Intestate	Next-of-kin, Revd. J. L. M. Scott; Portaferry, County Down, Ireland.
General List of Infantry.	Captain H. M. Clarkson ..	8th do.	Lucknow ...	Do.	Next-of-kin, E. T. Clarkson, Esq.; "The Highland" Culne, Wiltshire, England.
1st Battalion, 5th Foot.	Brevet Lieut.-Col. A. Gammell	15th do.	Alipore.		
Madras Invalid Establishment.	Major J. H. Crisp ...	22nd do.	Calcutta ...	Testate	Daughter, Mrs. Banziger; 47, Chowringhee Road, Calcutta.
1st Foot.	Lieutenant H. G. Thomson ...	25th do.	Cawnpore.		

Calcutta, the 14th May 1870.

Notice is hereby given that the amounts on account of the estates of deceased European Commissioned Officers and of a Soldier, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice:—

Statement of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's British Military Service during the month of April 1870.

Date of Deposit.	On whose account.	Rank	Corps.	General number.	Date of Decease	Testate or Intestate.	Amount of monies accruing from the adjustment of estates.	Amount of Donation Batta due to estates.	Total unclaimed amount deposited.	How disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling.	Rate of Exchange.
	Commissioned Officers.						Rs. A. P.		Rs. A. P.					
8th April 1870	(a) Arthur Bell ..	Surgeon ..	H. M.'s 36th Foot.	...	2nd Oct. 1869...	Testate...	2,577 13 2	.....	2,577 13 2					
14th "	(b) Henry Nugent Moore ...	Ensign ...	H. H.'s 77th Foot.	...	20th Jan. 1870	Intestate	10 0 0	.....	10 0 0					
14th "	(c) John Lewis Corbett ...	Assistant Surgeon	21st Hussars .	...	22nd Oct. 1869...	Ditto ...	214 9 0	.....	214 9 0					
19th "	(d) John Edward Buller ...	Lieutenant	91st Highlanders.	...	30th Jan. 1870..	Not known	1,430 7 5	.....	1,430 7 5					
27th "	(d) Ditto ...	Ditto ...	Ditto ...	...	Ditto ...	Ditto ...	19 2 0	.....	19 2 0					
						TOTAL ...	4,251 15 7	.....	4,251 15 7					

(a.) Widow, Mrs. Hope Frederica Hadden Bell; care of Henry Hadden, Esq., the Park, Nottingham; children, Violett Bell, Arthur William Hadden Bell, Emily Hope Bell.

(b.) Father, Revd. Henry Moore; the Vicarage, Julianstown, County Meath, Ireland. Administrator General, administering.

(c.) Next-of-kin, J. Corbett, Esq., Dentist; 12, Clare Street, Dublin.

(d.) Next-of-kin, John Edward Buller, Esq; Lumley, Eurnsworth, Southampton. Administrator General, administering.

STATEMENT of Deposit made at the Presidency Pay Office on account of the Estate of a deceased Soldier of Her Majesty's Indian Military Service during the month of April 1870.

Date of Deposit.	On whose account.	Rank.	Corps.	General number.	Date of decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of the estate.	Amount of Donation Batta due to the estate.	Total unclaimed amount deposited.	How disposed of.				Rate of Exchange.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England		
												In Co.'s Rupees.	Equivalent in Sterling.	
	Soldier.						*Rs. A. P.*		*Rs. A. P.*					
18th April 1870	John Richards ...	Gunner ...	D-19th Brigade, Royal Artillery.	...	4th Dec. 1864	.....	87 6 7	.....	87 6 7					
						TOTAL...	87 6 7	.....	87 6 7					

H. K. BURNE, *Col.*,
Offg. Secy. to the Govt. of India.

MARINE DEPARTMENT.

NOTIFICATION.

Simla, the 18th May 1870.

No. 5 *of* 1870.—With reference to Marine Notification No. 19, dated 29th December 1869, the following Notice to Mariners, received from the Colonial Secretary at Colombo, is published for general information:—

NOTICE TO MARINERS.

BAY OF BENGAL.

Temporary Light near the Great Basses.

With reference to the Notice issued by the Trinity House, London, dated 29th October 1869, which appeared in the *Ceylon Government Gazette* of the 4th December 1869, it is hereby notified, for general information, that a Light Vessel, exhibiting at an elevation of 38 feet above the sea a red revolving light at intervals of 45 seconds, has been placed in 12 fathoms low water spring tides, on a bearing N. N. E., and at a distance of three-quarters of a mile from the N. E. rock of the Great Basses Reef, in latitude 6° 10' 37" N., and longitude 81° 28' 11" E.

The vessel carries two balls vertical at the mast head.

By His Excellency's Command,

COLONIAL SECRETARY'S OFFICE,
COLOMBO,
The 1st April 1870.

(Sd.) HENRY T. IRVING,
Colonial Secretary.

H. W. NORMAN, *Major-General,*
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 14th May 1870.

No. 179.—Lieutenant C. F. Call, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to the Central Provinces.

The 18th May 1870.

No. 180.—Lieutenant W. J. Gill, R.E., is appointed to the Public Works Department, temporarily, as an Assistant Engineer, 1st Grade, and posted to Central India for employment on the Indore Railway Survey.

No. 181.—The under-mentioned Non-Commissioned Officer of the Royal Engineers is appointed to the Public Works Department as an Overseer of the 1st Grade and posted to the Punjab:—

2nd Corporal James Ritchie.

No. 182.—Mr. H. Prince, Executive Engineer, 1st Grade, British Burmah, is granted one year's furlough to Europe under the Uncovenanted Service Leave Rules of 1864, from the date from which he may be able to avail himself of it.

The 19th May 1870.

No. 183.—Mr. T. McKelvey, an Assistant Superintendent, 1st Grade, in the Telegraph Department, is granted privilege leave of absence for three months with effect from the 1st July 1870, or such subsequent date as he may avail himself of it.

The 20th May 1870.

No. 184.—The under-mentioned Executive and Assistant Engineers are transferred from Madras to the Provinces specified :—

To the Punjab.

Mr. J. L. McAlpine, Executive Engineer, 3rd Grade.
„ F. Simon, do. do. do.
„ W. Andrews, do. do. do.

To Mysore.

Mr. A. D. Fox, Assistant Engineer, 1st Grade.
„ G. C. F. Barnardo, do. do. do.
„ C. B. Target, do. do. do.

No. 185.—His Excellency the Governor General in Council is pleased to make the following promotions in the Public Works Department with effect from the 1st March 1870 :—

ENGINEER ESTABLISHMENT.

From 2nd to 1st Grade Executive Engineer.

Lieutenant-Colonel J. Dawson, S. C. ... Oudh.
Mr. R. Tyndall ... ... Central Provinces.

From 3rd to 2nd Grade Executive Engineer.

Mr. H. Hooper... ... ... Central Provinces.

From 1st Grade Assistant to 4th Grade Executive Engineer.

Mr. J. W. Alexander ... ... Asst. Secy. to the Govt. of India.

From Engineer Apprentice to 3rd Grade Assistant Engineer.

Mr. H. R. Beahan ... ... Central India.
„ R. E. Nelson ... ... Do.

UPPER SUBORDINATE ESTABLISHMENT.

From 2nd to 1st Grade Sub-Engineer.

Mr. T. H. A. Corrigan ... ... Central India.

From 3rd to 2nd Grade Sub-Engineer.

Conductor A. Connell ... ... Central India.
Mr. H. Bolton ... ... Oudh.

From 1st Grade Supervisor to 3rd Grade Sub-Engineer.

Serjeant J. S. Robinson ... ... Mysore.
Mr. A. Scott ... ... Central Provinces.
„ J. H. White ... ... British Burmah.

From 2nd to 1st Grade Overseer.

Serjeant J. C. Johnson ... ... Mysore.
Dunker Krishnajee ... ... Hyderabad.
Mr. G. W. K. Martin .. .. Central Provinces.

ACCOUNT ESTABLISHMENT.

From Accountant, 1st Grade, to Deputy Controller.

Mr. W. R. Newman ... ... Accountant General's Office.
(This promotion is made subject to approval by the Secretary of State.)

From Accountant 2nd to Accountant 1st Grade.

Mr. P. Heyward .. .. Accountant General's Office.
„ C. C. Harold ... ... Do. do. do.
„ J. C. Oman ... ... Do. do. do.

From Accountant 3rd to Accountant 2nd Grade.

Mr. A. H. Tenbrocke ... ... Accountant General's Office.

From 4th to 3rd Grade Accountant.

Private W. H. Brand ... ... Central India.

No. 186.—Mr. W. Smith, Executive Engineer, 1st Grade, lately employed under the Justices of the Peace of Calcutta, is, on his re-transfer to Imperial Works, promoted to the rank of Superintending Engineer, 2nd Class, 2nd Grade, and posted to Bengal.

REVENUE—FORESTS.

The 18*th May* 1870.

No. 7.—Messrs. C. H. James and M. G. Thomas are appointed Assistant Conservators of Forests, 3rd Grade, on probation, with effect from the dates of joining their appointments, and are posted to Bengal.

No. 8.—Captain E. S. Wood, Conservator of Forests in Oudh, is granted 18 months' leave of absence to England on medical certificate, under the Uncovenanted Service Rules, with effect from the date on which he may avail himself of the same.

Captain Wood is also allowed 30 days' leave preparatory to embarkation for England.

W. A. CROMMELIN, *Colonel, R.E.,*

Offg. Secretary to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, MAY 21, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

BANK OF BENGAL.

NOTIFICATION.

Calcutta, the 14th May 1870.

Notice is hereby given that Tuesday, the 24th instant, will be observed as a holiday at the Bank of Bengal, General Treasury, and Public Debt Office, in celebration of Her Majesty's Birthday.

By Order of the Directors,

G. W. MOULTRIE,

Officiating Secretary and Treasurer.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 10th May 1870.

No. 42.

PROMOTIONS OF ASSISTANT SURVEYORS.

From 2nd to 1st Grade.

Mr. A. M. Lawson, 3rd Division, Central Provinces.

From 3rd to 2nd Grade.

Mr. P. Ford, Sindh.

From 4th to 3rd Grade.

Mr. J. R. Scott, 1st Division, Oudh.
Mr. R. L. Thompson, 3rd Division, Central Provinces.

The above promotions are to have effect from the 1st instant.

D. C. VANRENEN, *Colonel, R.A.,*

Supdt. of Revenue Surveys, Upper Circle.

MONEY ORDER OFFICE.

NOTIFICATION.

Calcutta, the 11th May 1870.

Two new Money Order Offices,—one at Moonsheegunge and one at Manickgunge, Sub-Divisions of the Dacca District, in the Lower Provinces of Bengal,—will be opened for business from the 1st proximo.

E. F. HARRISON,
Comptroller General of Accounts.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Mussoorie, the 13th May 1870.

The following promotion will have effect from the 1st May:—

Mr. J. F. Baness, Surveyor, 2nd Grade, attached to the Rajpootana Topographical Survey Party, doing duty at the Presidency, to be Surveyor, 1st Grade, to fill an existing vacancy.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATION.

Dehra Dhoon, the 16th May 1870.

No. 23.—Mr. G. Belcham, Assistant Surveyor, 2nd Grade, is granted one month's privilege leave from the 6th June, or such date as he may be able to avail himself thereof.

J. T. WALKER, *Colonel, R.E.,*
Superintendent, G. T. Survey of India.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	Silver tendered, estimated value, Rupees.	Certificates issued for Rupees.	BALANCE OF BULLION		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
May 2nd, 1870	6,000	.....	2,75,669	72,679	82,80,717
„ 3rd „	1,300	.....	3,44,127	23,281	82,80,717
„ 4th „	.....	619	2,21,769	24,064	82,80,717
„ 5th „	.....	97,981	1,98,142	1,27,821	82,80,717
„ 6th „	.....	37,491	2,22,974	64,843	82,80,717
„ 7th „	.....	1,49,094	63,510	2,23,070	82,80,717

CALCUTTA MINT;
The 9th May 1870.

H. HYDE, *Lieut.-Col.,*
Mint Master.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 10th May 1870.

LIABILITIES.

		Rs.	A.	P.
Proprietors' Capital paid-up		2,20,00,000	0	0
Reserve Fund		15,72,271	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	44,27,558 10 10	1,72,73,308	11	3
Ditto ditto at Branches ...	1,28,45,750 0 5			
Other deposits at Head Office and Branches		3,39,03,642	15	8
Bank Post Bills, &c.		15,86,741	6	7
Sundries		8,63,792	13	9
Total ...		7,71,99,757	13	8

ASSETS.

		Rs.	A.	P.
Government Securities		93,33,993	14	6
Loans on Government Securities at Head Office and Branches ...		52,73,718	4	3
Accounts of Credit on ditto ditto ditto ...		40,94,356	3	3
Mercantile Bills discounted at ditto ditto ..		2,32,61,669	11	6
Dead Stock		11,47,061	15	3
Stamps		13,926	0	0
Balances with other Banks		4,94,515	6	0
Sundries		81,398	3	1
		4,37,00,639	9	10
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,39,33,049 3 5	3,34,99,118	3	10
Cash and Currency Notes at Branches ...	1,95,66,069 0 5			
Total ...		7,71,99,757	13	8

By Order of the Directors,

J. GORDON,
Chief Accountant & Deputy Secretary.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

POST OFFICE.

Calcutta, the 9th May 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 7th April 1870.

ASHOOTOSS MOOKERJEE.
Agent Imperial Fire Insurance Co.
Austin, Captain G.
Abraham, Mrs. J. Ter.
Amrito Krisna Bose.
Adamson.
Attorny for the official Liquidator.

BARTLETT, H.
Burkes, Mrs. A. H.
Barlow, Mrs. D.
Burchall, J. O.
Bama Churn Shaw.
Bowler, R.
Beard, M.
Boelard, Mrs.
Biswesor Doss.
Brooks, Mrs. W.
Bonchell, Mrs. M.
Burrell, A. H. L.
Bailly, R.
Biddulph, Lieut.
Bushell, R.

CRAWFORD, H.
Christopher & Co.
Carlyon, E. R.
Cowley, Mrs.
Campbell, Mrs. E.
Cooper, A. M.
Creass.
Crowley, T.
Compton, C. H.

DORAN, MRS. A.
Donoghue, J.
Dall, J.
David, C. M.
Dwarka Nath Bose.
Douglas, J.
Duglas, Miss L.
Dwarka Nauth Banerjee.
D'Souza, C.
Dundon, Miss M.
Dornethorne, R. A.
Deer, W.
D'Anselme, Mrs. E.
Dutt Bose & Co.
Dick.
Doyne, Mrs.
Daniell, H.

EZEKIEL, JUDAH.
Elwood, W. W.

FORD, COLONEL B.
Fisher, C. A.
Filire, Reverend J. C.
Fraser, A.
Flower.
Fraser, J.
Falcon, A. B.
Fullurton, R.
Fleming, Mrs.
Feal, Mrs. T.
Fallson, L. P.

GIBSON, G. F.
Graham, E.
Graham, J. L.
Greendo Mullick.
Gomes, Mrs. M.

HUSKER, G.
Hill.
Hill, H. H.
Hastings, Miss E.
Holmes, A.
Hemed Ally Khan.
Hemerdinger, C. A.
Honorary Secretary to the Womans' Workshop.
Haywood, W.

INGLES, MISS.

JANOWSKI, M.
Johnson, W. J.
Jamsetjee Maneckjee
Johnston, J.

KENNEDY, P. J.
Kemer, J.
Kally Dass Bose.
Kennedy, Mrs. J.

LEEDS.
Lockhead, W. R.
Lawrie, J. W.
Lawless, J.
Lee, J. W. H.
Luchmee Narain,
Leahair, E.

MOTT, LIEUTENANT E. S.
Mendies, C.
Moonshee Surdar Rohman.
Milner, C.
Miller, J.
Mong Shaw.
Morley, Mrs. L.
Moonysawmy, L.
Monomtho Nauth Ghose.
Meyers, H. L.
McIntyre, J.

NEWING, W.
Nicholson, Miss.

PROPRIETOR OF THE MUTWAY MITTER PRESS.

PAHER, P. J.
Parker, J.
Pepil, G. F.
Perkins, Captain E.
Patterson, Mrs. C.
Plunkett, Mrs. T.
Peetumber Chatterjee.

ROBINSON, Mrs. M. A.
Rodrigues, D. E.
Rose, W. F.
Ryan, A.
Robert, H. V. H.
Ramcoomar Dey.
Robertson, T.

SHIRCORE, A.
Sib Nauth Roy.
Sharling, Mrs. C. L.
Scott, R. W.
Steil, Captain.
Smith, W. H.
Scott, A. J. C.
Steil, Miss.
Sweetenham, Mrs.
Simmon, L. D.

THORNTON, J.
Teranau, Mrs.
Thompson, Mrs. E. J.

WANIE, MRS. E.
Waynton, O.
Warfield, Mrs. A.
West, W. O. B.
Warman, E.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

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SIMLA, SATURDAY, MAY 21, 1870.

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PART III.

Advertisements & Notices by Private Individuals & Corporations.

BENGAL CIVIL FUND.

NOTICE.

The Half-yearly General Meeting of the Subscribers will be held on Wednesday, the 27th July next, at 11 A. M., at the Town Hall.

The Managers will propose an amendment in Articles V. and VIII. of the Rules with a view to allow Annuitants and retired Subscribers to compound for future subscriptions at half values, it being optional to a retired Subscriber in lieu of compounding to continue to pay subscriptions at half rates.

The Managers will also propose the following addition to Article XXX. of the Rules :—

"Provided also that the Managers of the Fund may continue the whole or any part of his pension to any son of a deceased Subscriber who, on his attaining the age of 21 years, may be proved to their satisfaction to be wholly incapacitated from gaining his livelihood, such incapacity being produced by causes beyond his control, and duly certified from time to time in such way as to the Managers may seem sufficient."

The Managers will likewise ask the sanction of the General Meeting to their refunding to all Annuitants and retired Subscribers who have already compounded one-half of the amount which they would have to pay if they compounded now for their existing liabilities.

By Order of the Managers,

A. MACKENZIE,

Honorary Secretary.

The 9th May 1870.

Notice.

Mr. Duncan Mackinnon has been admitted a Partner in our Firm as from the 1st instant

CALCUTTA,
The 14th May 1870.

MACKINNON, MACKENZIE & CO.

Abstract Statement of the Uncovenanted Service Family Pension Fund on the 2nd Quarter of the official year 1869-70, *compared with the corresponding Quarter of the year* 1868-69.

	In the 2nd Quarter ending 31st October 1869.	In the 2nd Quarter ending 31st October 1868.
	Rs. As. P.	Rs. As. P.
Balance at Credit of the Fund on the Government Books at the beginning of the 2nd Quarter of the past and current years...	32,12,726 11 6	29,77,119 15 1
Receipts and Credits during the 2nd Quarter of the past and current years	91,491 2 6	91,145 12 0
Total Rupees... ...	33,04,217 14 0	30,68,265 11 1
DEDUCT.		
Pensions paid in the Quarter under review	58,217 2 6	50,322 13 10
Paid fixed Office Establishment and Contingencies, &c., ditto...	6,986 8 6	5,309 8 8
Interest on Reserve Fund and Divisible surplus passed to Subscribers qualified to share therein, ditto	12 4 6	12 4 6
Total Rupees... ...	65,215 15 6	55,644 11 0
Net Balance on the 31st October of each year's 2nd Quarter, under review in the Government Books, exclusive of interest upon Capital	32,39,001 14 6	30,12,621 0 1
MONTHLY RECEIPTS AND DISBURSEMENTS.		
Amount of Subscriptions of 850 Subscribers in both Fund ...	31,506 5 4	30,206 5 7
DEDUCT.		
Pensions payable	19,180 14 2	17,149 14 2
Establishment	1,959 15 2	1,788 0 0
Interest on Reserve Funds divided among Members of five years' standing	5,775 15 0	5,494 12 0
Divisible Surplus under Resolution A, dated 6th January 1866	1,308 14 0	1,024 9 0
Total Rupees... ...	28,225 10 4	25,457 3 2
Net monthly income, exclusive of interest upon Capital...	3,280 11 0	4,749 2 5

	Number of Subscribers for wives only.	Number of Subscribers for wives and children.	Number of Subscribers for children only.	Total Subscribers.	Number of wives.	Number of children.
In the year 1868-69 ...	329	395	118	842	724	1,453
" " 1869-70 ...	348	382	120	850	757	1,465

E. E.
E. W. KELLNER, } *Auditors, Uncovenanted Service Family Pension Fund Office.*
A. D. JONES, }

Published by Order of the Directors,

CALCUTTA, FUND OFFICE, *The 9th April* 1870.

H. ANDREWS, *Accountant & Collector.*

G. W. KELLNER, *Secretary.*

MAPS OF THE SURVEY OF INDIA,

Published at the Surveyor General's Office, Calcutta, during the month of March 1870.

Sole Agents in Calcutta,—MESSRS. THACKER, SPINK & CO., St. Andrew's Library.

Description.	Size.	Price. Unmounted.
		Rs. A.
GENERAL MAPS.		
Punjab, Scale 16 miles = 1 inch with hills	4 Sheets Atlas ...	4 0
Do. (in 8 sheets) Sheet No. 8, Scale 8 miles = 1 inch	Double Elephant ...	2 0
Country round Agra, Scale 4 miles = 1 inch	Do. do.	1 8
REVENUE SURVEY MAPS. *Scale, 1 mile = 1 inch.*		
District Hoshungabad, Sheet No. 3	2 sheets Imperial ...	1 8
Do. do. „ No. 6	Do. do.	1 8
Do. do. „ No. 8	Do. do.	1 8
Do. do. „ No. 9	Do. do.	1 8
Do. do. „ No. 10	Do. do.	1 8
Do. do. „ No. 11	Do. do.	1 8
Do. do. „ No. 12	Do. do.	1 8
Do. do. „ No. 13	Do. do.	1 8
Oudh, Sheet No. 47	Double Elephant ..	1 8
Sindh, Sheet No. 68	Do. do.	1 8
District Chanda, Sheet No. 1	Atlas ...	1 8
Do. do „ No. 4	Do.	1 8
District Noacolly, M.C. No. 6	Do.	1 8
Do. Seonee, Central Provinces, Sheet No. 5	Double Elephant ...	1 8
TOPOGRAPHICAL SURVEYS. *Scale, 1 mile = 1 inch.*		
Bundelcund, Sheet No. 29	Double Elephant ...	1 0
Do. „ No. 30	Do. do.	1 0
Rajpootana „ No. 20 (2nd Edition)	Do. do.	1 0
Do. „ No. 21 Do.	Do. do.	1 0
Gwalior and Central India, No. 15	Do. do.	1 0
Do. do. No. 30 (2nd Edition)	Do. do.	1 0
Central Provinces and Vizagapatam Agency, No. 17	Do. do.	1 0
Scale, 4 miles = 1 inch.		
Rewah ½ Degree Sheet No. III.	½ Sheet Imperial ...	0 8
Do. do. do. No. VI.	Do. do.	0 8
CATONMENT, CITY AND CIVIL STATION PLANS.		
Cawnpore Cantonment, Sheets 1, 2, 3, 4, 5, 6, 7, 8, 9, & 10, Scale, 12 inches = 1 mile	10 Sheets D. Elepht.	complete 7 0; each 0 12
Royal Bareilly Cantonment and City (anastatic)—Scale 8 inches = 1 mile	Do. do.	each 1 0
Agra, Cantonment Index, Scale 1 mile = 1 inch	4 to Imperial ...	Gratis.
REPRINTS.		
District Seebsaugor, Assam, Survey Circuit Nos. 5 & 6	2 Sheets Atlas ...	each 1 8

N. B.—Maps are obtainable *on sale* from the Agents only.

SURVEYOR GENERAL'S OFFICE;
Calcutta, 13th April 1870.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004A, dated Simla, the 30th July 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India.*"

Lost.

Currency Note No. A39—14481 for Rs. 100, of the Allahabad Circle.

RAHEEMON.

Halves of the following Currency Notes of the Lahore Circle :—

No. A18—94432 } for Rs. 10 each.
" A18—94436 }

W. PITCAITHLY.

Halves of the following Currency Notes :—

No. A69—62426 for Rs. 10
" A69—13106 " 10

No. A68—48239 for Rs. 10
" A69—52069 " 10

GOPAUL CHUNDER DEY.

Halves of the following Currency Notes :—

No. A72—00416 } for Rs. 20 each.
" A73—53980 }

TACOORDOSS MULLICK.

Half of Currency Note No. A68—22784 for Rs. 10.

GOVIND CHUNDER SEN.

Half of the Currency Note No. A73—67777 for Rs. 20.

JODOO NATH CHATTERJEE.

In transit by Post between Lucknow and Umritsur, left half of Currency Note No. A39—18337 for Rs. 100, of the Allahabad Circle.

MEEAN UTTUM SING.

Lost or Stolen.

Currency Note No. A57—24385 for Rs. 50.

O. T. BURNE.

Half of Currency Note No. A65—54283 for Rs. 10.

W. W. HUNTER.

Halves of the following Currency Notes :—

No. A66—90647 }
" A67—28222 } for Rs. 10 each.
" A68—70744 }

W. J. SUTHERLAND.

Stolen.

The under-mentioned Currency Notes of the Allahabad Circle :—

No. A18—07140 for Rs. 10.
" D6—66471 " 10.

W. DUNCAN.

PROMISSORY NOTES.

Lost.

Two Government Securities Nos. 008014 and 008015 of 4 per cent. for Rs. 500 each.

CALCUTTA;
The 6th May 1870.

NOBONGOMONEY DABEE.

Lost or Stolen.

The Government Promissory Note No. 012612-24329 of the 4 per cent. loan of 1842-43, dated the 1st February 1843, for Company's Rupees 25,000, last endorsed to the name of the "Dewan of Travancore for the time being," the proprietor on behalf of the Travancore Sircar, by whom it was never endorsed to any other person. Payment of the above Note and of the interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the proprietor.

HUZOOR CUTCHERRY,
TREVANDRUM,
The 30th April 1870.

T. MADAVA ROW.

Dewan of Travancore.

No. 19 of 1870.

SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, MAY 21, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

AUSTRALIAN PRODUCE.

From E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department, to His Excellency SIR JAMES FERGUSSON, Governor of South Australia, Adelaide,—No. 2379, dated Simla, the 17th May 1870.

I HAVE the honor to acknowledge the receipt of communications from your Excellency, dated the 10th and 26th of December last, regarding the despatch, free of cost, by the brig *Jane Bell*, of samples of such staple articles of Australian produce as can be regularly supplied in quantity, and which, it is believed, can be furnished to any amount at rates contrasting favorably with those now paid by the Government of India.

2. Again thanking your Excellency for the courtesy shown in this matter, I beg to forward, for your Excellency's information, a copy of the proceedings of a Special Committee appointed by the Government of India to examine and report upon the samples in question.

3. From this report your Excellency will perceive that the flour, certain of the wines, the jams, biscuits, butter, mats, and *tinned* meats appear to be the best suited for importation into India.

Report of Committee on samples of Australian produce per "Jane Bell," dated Fort William, the 18th February 1870.

Number of Packages.	Articles.	Name of Firm by whom shipped.	Condition of Packages.	Wholesale Price of Articles in Calcutta.	Remarks by Committee.
1—20	2 half bags flour	Henry Giles	Some bags and contents slightly injured by damp.	4 annas 3 pie	The flour appears of excellent quality and superior to that manufactured in Calcutta and Bengal generally.
21	1 case of ale and porter ...	Simms and Chapman ...	Good	Rs. 5 to 6 per dozen	Of full body and, somewhat over-ripe, of doubtful quality, unsuited for Indian market; each sample varying.
22	1 „ biscuits	Giles and Smith ...	„	5 annas 6 pie per lb. ...	Of excellent manufacture and taste, equal to machine-made biscuits from England.
23—24	2 „ jams and biscuits ...	A. Murray and Sons ...	„	Biscuits, 10 to 12 annas per lb.	Very excellent biscuits, and equal in quality to those from England. Jams very superior.
25—26	2 „ wine and jam ...	T. Reynolds	„	Jams, Rs. 3 per 3-lb. pot ... Wine, Rs. 10 to 12 per dozen. Jams as above.	Wine of fair body and flavor, dry, and resembling a light Burgundy. Jams of good quality.
27	1 „ jam	G. McEwin	„	As above	Very fair flavor and manufacture.
28	1 „ jams, pickles, sauces ...	Mr. N. A. Chaucer ...	„	Jams as above. Pickles, 12 annas per bottle. Sauces, 8 to 12 annas.	11 samples, all of excellent manufacture and good flavor, equal to English.
29	1 „ wine	Dr. A. C. Kelly ...	Packing good; six bottles broken and ullaged.	No price can be given... ...	Light and unsuited for the Indian market; inclined to effervesce.
30—31	2 „ preserved mutton ...	Adelaide Meat Preserving Company.	Good	10 and 12 annas per lb. ...	Fresh, of good quality; the mutton well adapted for troops or ship use.
32—33	2 „ wine	E. J. Peake	„	... ...	Sent to His Excellency the Viceroy.
34	1 „ oranges	T. Hardy	„	4 annas per dozen	Oranges in sand, in good order.
35	1 „ of wine	„	„	Rs. 12 „	Wine Morooroo Reisling. A very good sound wine resembling Sauterne. Highly approved of.
36	1 „	„	„	„ 12 „	Brand—"Fine old white 1862." Sound, good body, flavor good, resembling Sauterne, but sweeter.
37	1 „	„	„	„ 12 to 14 per dozen ...	"Fine old red 1862." A sound wine of fair body and aroma, not unlike Pontac.
38	1 „	„	„	„ 15 per dozen	Morooroo Carbonet. Rich, very full flavor; good aroma and excellent quality, strongly recommended.
39	1 „	„	„	„ 15 „	Morooroo Verdeilho. A light pale dry wine not unlike Chablis. Recommended.
40	1 box of raisins	„	„	10 annas per lb.	Box of raisins in good preservation.
41	Case of wine containing two samples of different sorts.	E. J. Hector	„	Rs. 8 per dozen	"Montura 1868." Sound, rough and fair body, but not sufficient care taken in its manufacture. Montura 1867. Same class of wine, but somewhat clearer.

43	1 keg of wine ...	D. Randall ...	" ...	Rs. 10 or 12 per dozen ...	Glenparya Vineyard. A very sound good claret.
44	1 case of wine ...	" ...	" ...	" 12 or 14 " ...	" " A good sound wine carefully prepared, resembling Burgundy. Recommended.
45	Box of soap ...	W. H. Burford...	" ...	....	Of good quality; an excellent soap.
46	" ...	Tidmarsh & Co.	" ...	....	Ditto ditto.
47	Box of confectionery ...	A. Irwin ...	" ...	10 to 12 annas per large bottle	Excellent and prepared with great care.
48	" ...	" ...	" ...	" "	Ditto ditto.
49	Cordials ...	G. E. Martin ...	" ...	No value can be attached to these ...	Appear of good flavor, but not equal to those procurable in Calcutta.
50	Case of wine ...	G. White ...	" ...	Rs. 8 to 10 per dozen ...	A light wine, good quality, resembling hock.
51	" ...	" ...	" ...		
52	" ...	J. Gilbert ...	" ...	No value ...	"Segros Purvey Vale." A red wine of light body, not much approved of.
53	" ...	" ...	" ...	Rs. 8 to 10 per dozen ...	"Reisling Purvey Vale." A light wine, sound, and fair average quality.
54	" ...	" ...	" ...	No value ...	"Gouie Purvey Vale." Inferior quality, not approved of.
55	" ...	" ...	" ...	From Rs. 6 to 8 per dozen ...	Carbonet 1865, "Purvey Vale." A rough claret.
56—61	6 cases of cordials ...	J. E. Seppett ...	" ...	No value ...	Quality not adapted for Indian market, nor equal to liqueurs imported from England.
62	1 cask of wine ...	R. W. Ross ...	" ...	" ...	Frontignac. The quality of this wine is not understood, nor is it suited for the Indian market.
63	" ...	" ...	" ...	Rs. 12 to 14 per dozen ..	A red wine, a light claret of fair body and quality.
64	" ...	" ...	" ...	" " ...	A very dry wine, and partakes of the character of the Amontillado Sherry.
65	1 tin of biscuits ...	J. Lavin ...	" ...	5 to 6 annas per lb. ...	A very excellent biscuit adapted for issue to troops and navy purposes.
66	1 case of mats ...	H. Alford ...	" ...	From Rs. 5 to 10 each...	10 samples of dressed wool of excellent preparation and well worthy of the attention of the mercantile community.
67 & 68	1 case of wine ...	Clark and Crompton	" ...	Rs. 6 to 8 per dozen ...	Red wine of fair body, resembling light claret.
69 to 88	20 bags of flour ...	W. Colman ...	" ...	4 to 5 annas per lb. ...	Of good quality.
89 to 92	4 " ...	W. Duffield & Co.	" ...	" ...	"
95	1 cask of beer ...	Haupen and Catchlove	" ...	Rs. 65 to 75 per hhd. ...	Of fair quality, but not equal to the ordinary run of English ale imports for the Indian market.
96 to 98	3 bags of flour ...	James Dawson	" ...	4 to 5 annas per lb. ...	Sound, fresh, and of good quality.
99 to 103	5 " ...	Verco and Lees	" ...	" ...	" "
104 to 108	5 " ...	J. Dunn and Co.	" ...	" ...	" "
109 to 118	10 " ...	Giles and Smith	" ...	" ...	" "
119 to 128	10 " ...	Hart and Co. ...	" ...	" ...	" "
129—132	4 cases of green fruit ...	R. D. Ross ...	Badly packed ...	4 annas per dozen ...	Oranges and lemons in pretty fair order, the rest all decomposed; the former of fair quality, but not better than the Sylhet oranges or country limes.
133—137	5 bags of flour ...	J. Darling ...	Good order ...	4 to 5 annas per lb. ...	Sound, fresh, and of good quality.
138—139	2 casks of beer ...	Haupen and Catchlove	Good ...	Rs. 65 to 75 per hhd. ...	1 porter and 1 ale sound and of fair quality; but to ensure a sale they should be much cheaper than English beer, which sells for Rs. 5-8 per dozen qrts.

Number of Packages.	Articles.	Name of Firm by whom shipped.	Condition of Packages.	Wholesale Price of Articles in Calcutta.	Remarks by Committee.
140	1 case of butter	M. C. Davies	Good	8 to 10 annas per lb.	Very fresh and capital flavor, far better than usually supplied on board ship.
141—144	Wheat.				
145	1 case of wine	R. and J. Scott... ...	"	No value	Frontignac. Sour and unsuited for the Indian market.
146	1 "	"	"	"	Portugal, a rough nondescript sort of claret, not recommended.
147	1 "	"	"	"	An inferior description of claret ditto.
148—149	2 cases of oranges and lemons ...	G. D. Young	"	"	Contents for the greater part decomposed.
150	1 case of preserved meat ...	H. B. Hughes	"	"	Contents decomposed.
151	1 package meat	L. Conrad	Bad ; insufficient ...	"	Contents rotten owing to bad package. Preserved meat should be packed in tin.
152	1 "	T. H. Parker	" ...	"	Ditto ditto ditto.
153—157	5 bags bark	W. Peacock	In canvas	Price of babool bark is Calcutta 4*s*. per md. of 82 lbs.	

The above rates have been ascertained to prevail with reference to the wholesale prices of stores, &c., in Calcutta, including transit charges, freight, &c., from England, which do not exceed those charges from Australia. The cost of freight from Adelaide is calculated as being about Rs. 30 to 35 per ton.

A. D. DICKENS, *Lieut.-Col., President.*

G. B. JENNINGS, *Lieut.-Col., Comdg. 2nd Battalion, H. M.'s 19th Regt., Member.*

A. POND, *Lieut.-Col., Bengal Staff Corps,* "

E. L. HIFFERNAN, *Surgeon, 2nd Batn. H. M.'s 19th Regt., attending the Committee.*

G. J. L. BUCHANAN, *Brigadier-General, Commanding the Presidency Division.*

FORT WILLIAM,
The 8th March 1870.

Proceedings of a Committee assembled at Fort William on 3rd March 1870, by order of the Major-General Commanding the Presidency Division, to report on samples of South Australian produce received per ship "Jane Bell."

Lieut.-Col. A. D. DICKENS, C.B., *Deputy Commy. Genl.* ... ... *President.*
" G. B. JENNINGS, *Commanding 2-19th Regiment* ... } *Members.*
" A. POND, *Bengal Staff Corps* ... }
Staff Surgeon E. L. HIFFERNAN, *2-19th Regiment*, attending the Committee.

In pursuance with orders received in Assistant Adjutant General's memorandum No. 46 of the 5th instant, the Committee assembled on the 18th idem, and on subsequent dates at the Commissariat Godowns, Baloo Ghaut, and proceeded to examine the sample cases laid out for their inspection. They beg to attach a detailed report of the result of their examination, and they also desire to make the following remarks in connection with the various classes of articles which have been most carefully tested and inspected by them.

Wheat.

The samples of wheat inspected were of a fine white uniform grain, equal in quality to the best Patna Doodia wheat, and far superior to the wheat usually sold in the bazaar used for making flour by the Commissariat Department.

After grinding a maund of 82 lbs. the following results were obtained, which, in comparison with a maund of ordinary bazaar wheat, contrasts as follows :—

	Australian Wheat.		Indian Wheat.	
	Srs.	Ch.	Srs.	Ch.
Bread stuff	29	14	31	7½
Meat or atta	1	1½	1	9¾
Bran	8	4	6	1¾
Loss	0	12½	0	13
Total ...	40	0	40	0

The value of the wheat is reported by the Executive Commissariat Officer to be Rs. 4-14-6 per maund.

Flour.

The flour appears of excellent quality and color. It has stood the test of coming out to India packed in canvas bags, and appears sweet and fresh, a portion of it was made into bread, and the loaves were very generally approved of by the Committee, who considered them superior to the bread supplied to the troops, contrasted with Indian flour as manufactured by the Commissariat Department. The result is as follows :—

	Australian Flour.	Indian Flour.
	No.	No.
No. of loaves produced by 1 maund of 82 lbs. ...	103	103

This flour would sell readily at Rs. 5-8 to 5-12 per maund in the market.

It is nearly equal in quality to the best American and Cape flour. Both the latter are always packed in barrels, and for India this appears the best method of preserving flour.

Ale and Porter.

Several bottles of ale and porter were tasted by the Committee. They all varied in quality, some of them being sour and hard to the taste. The ale in some instances appeared to be over-ripe and unfit for use, the quality on the whole was doubtful, and the opinion of the Committee is that the bottled ale and porter are not equal to that usually imported for the Indian market and would not sell. The two casks of beer shipped by "Haupen and Catchlove" appeared to be of better quality than that in bottle, resembling in taste and character the Hill beer. To ensure a sale, it would have to be sold at a much lower rate than English beer. The latter can be obtained from Rs. 65 to 80 per hogshead.

Biscuits.

All the samples of biscuits presented to the Committee appeared of excellent quality and carefully manufactured, very sweet in taste and moderately priced. They were considered equal in quality to the machine-made biscuits received from England.

Jams.

The samples of jams tasted by the Committee were much approved of, being carefully prepared and containing a good flavour of the fruit. As a rule they are superior to those usually sent for the Indian market, and very much cheaper. The samples supplied by Mr. N. A. Chaucer were, if anything, the best, but all seemed to be worth the attention of the Calcutta provisioners.

Wines.

The Committee tasted a sample of every description of wine sent out by the firms mentioned in list received with letter No. 236 of 14th January, from the Under Secretary to the Government of India in the Home Department, and have expressed a separate opinion in the detailed statement attached, to which reference is solicited. The wines all partake much of the same character; the red wines resembling Burgundy, light clarets, and Cape Pontac, whilst the white wines are all more or less connected with Hocks and Sauternes. Most of them appeared to be very sound with a good flavour of the grape. Amongst the best were those shipped by "T. Hardy." His "Morooroo Carbonet" and Morooroo Verdeilho" were both excellent wines, the first resembling a full-bodied claret or Burgundy, and the other a white wine not unlike "Chablis." The prices fixed on the wines seem moderate, and it is not improbable that considerable quantities might be sold. It is, however, not an easy matter to decide upon the prices which such wines would realize in the Calcutta market, as there are none resembling them unless they be Greek and Hungarian wine.

The very light wines it would be useless to import, but a few such as those above mentioned and the following might find a ready sale when once known and appreciated by the Indian public. Actual consumption would be the best test, provided prices were low and within the means of the public. The Committee desire to recommend the wine in cask by "R. W. Ross" as being of good quality and body. The same can be said of a keg of wine shipped by D. Rundall, which was considered to be a very excellent claret. His other wines were also much approved of. For hospital purposes, the Committee do not recommend these wines.

Pickles and sauces.

The pickles and sauces submitted appeared of fair quality but not equal to English importations, and it is doubtful if it would be advisable to send these articles to India, unless there was a marked improvement in them.

Preserved meats.

The Committee examined very carefully the samples submitted by the Adelaide Meat Preserving Company. The contents of the tins were fresh and in good preservation, the mutton was of good quality and quite equal to the English preserved meat. The packages of preserved meats shipped by H. B. Hughes, L. Conrad, and T. H. Parker, owing to their being put up in canvas, arrived in a putrid state. All preserved meats should be hermetically sealed. The Committee recommend greater attention and care in this respect.

Green fruits.

Several cases of oranges and lemons were opened, and a large proportion found to be in a decomposed condition, perhaps one-third in each case were in fair order; but the Committee are of opinion that it would be useless to attempt the importation of fresh fruits, as those grown in India are quite equal to the Australian produce.

Confectionery.

Two boxes of confectionery shipped by A. Irwin were duly examined by the Committee, who considered them to be of excellent quality and manufacture.

Cordials

These were not approved of, although those from the house of G. E. Martin were better than others. The cordials as a rule were badly manufactured, and were not equal to the same description procurable in Calcutta. In justice to the shippers, the Committee would observe that some of the cordials had never been heard of by them, and possibly required to be better understood to be appreciated.

Soap.

Two cases of soap,—one shipped by W. H. Burford and the other by Tedmarsh and Company,—were inspected. The soap was ordinary, domestic, yellow bar soap, and well adapted for household purposes. It looked quite equal to that usually sold in Calcutta.

Butter.

A case of butter from M. C. Davies arrived in excellent order, very fresh and sweet, admirably adapted for ship use, being fresher and purer than any imported from other countries, and procurable in Calcutta.

Mats or dressed skins.

A case of these shipped by H. Alford contained some beautiful specimens of dressed sheep skins. Some of the fleeces for fineness of texture and length of wool were quite remarkable. Great care had evidently been bestowed in their preparation, and the Committee have no hesitation in saying that they think them equal, if not superior in quality, to anything of the sort they have seen in this country.

Bark.

The sample of bark examined seems to be of good quality, with a fair average amount of tanning quality. The price of bark used for tanning leather in Calcutta is about 4*s*. per maund of 82lbs.

Packing.

Generally the packing of the several samples of Australian produce has been carefully attended to, but the Committee recommend that flour should be sent out in barrels, as less liable to injury from damp or other causes than when packed in canvas bags. Many of the articles inspected by the Committee were injured from the fact of their being badly and unsecurely packed.

The samples generally as regards quality and price contrast favorably with the usual run of importations from the English and other markets.

The following annexures are attached to this Report :—

1.—Division No. 56, dated February, directing the assembly of Committee of Affairs on Australian Produce.

2.—Letter No. 645 of 5th February 1870, from the Adjutant General of the Army, to the Major-General Commanding the Presidency Division.

3.—Letter of February 1870 from the Adjutant General of the Army, to the Commissary General.

4.—Printed letter No. 1342 of the 28th January 1870, from the Assistant Secretary to Government of India in the Military Department, to the Adjutant General with printed correspondence detailed in letter from the Chief Secretary, Government, Sinda Australia to the Hon'ble Secretary, Government of India.

5.—Letter dated 10th November, from the same to the same.

6.—Letter dated 10th November from Sir James Fergusson, Governor of South Australia, to His Excellency the Viceroy and Governor General of India.

7.—Detailed list of samples.

A. D. DICKENS, *Lieut.-Col., Deputy Commy. Genl.* ... *President.*

G. B. GENNINGS, *Lieut.-Col.*, 2-19*th Regt.* ... } *Members.*
A. POND, *Lieut.-Col., Bengal Staff Corps* ... }

E. L. HIFFERNAN, *Surgeon*, 2-19*th Regt.* ... Attending Committee.

FORT WILLIAM ;
The 3rd March 1870.

G. J. L. BUCHANAN, *Brigadier-General, Commanding the Presidency Division.*

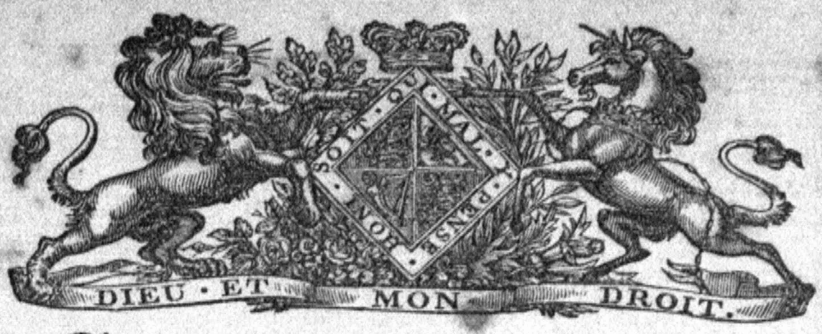
GOVERNMENT OF INDIA.

PUBLIC WORK DEPARTMENT.

IRRIGATION OPERATIONS IN THE PUNJAB FOR USL RUBBEE OF 1869-70 UP TO 31st MARCH 1870.

Canal Division.	Water distributed during March. Depth in Canal at regulating guage. Full supply.	Water distributed during March. Depth in Canal at regulating guage. Actual throughout March.	Water distributed during March. Gross consumption, cubic feet per second. Estimated full supply.	Water distributed during March. Gross consumption, cubic feet per second. Actual average throughout March.	Navigation Return Canal. Principal items of Traffic. Up.	Navigation Return Canal. Principal items of Traffic. Down.	Land Irrigated (approximate). Zillah.	Land Irrigated (approximate). Acres.	Rain-fall. Average.	Rain-fall. During month.	Chief Crops (approximate). Name.	Chief Crops (approximate). Area in acres.	Remarks.
1st Division	4·9	3·27	3,073·6	718·65	...	.....	Goordaspoor ...	18,060	5·13	2·43	Barley ...	6,260	311·59 cubic feet per second escaped.
2nd " Main Branch Lower ...	4·6	2·42	.....	548·74	...	.....	Umritsur ...	41,655	1·77	·6	Mixed grain	9,866	
" " Lahore Branch ...	3·3	2·96	.....	529·74	...	.....	Lahore ...	29,606	...	...	Wheat ...	61,190	
											Other crops	12,005	
Total, Baree Doab Canal ...	.....	.....	.....	1,797·13	...	.....	.....	89,321	...	...	.....	89,321	
Kurnaul Division	4·33	.....	2,546	235·79	...	11,675 mds. firewood, 241,279 bullies, kurries, planks, &c., & 10,350 mds. of timber.	Umballa ...	2,502	1·376	2·06	Barley ...	8,622	115·54 cubic feet per second passed down the Boodha Khera Escape.
Delhi "	4·4	.....	.....	539·35	...		Kurnaul ...	50,170	·74	3·2	Mixed grain	13,394	
Hansi "	8·8	7·7	.....	782·90	...		Delhi ...	51,441	...	...	Wheat ...	164,046	
" Bulla Head	8·4	7·4	.....	243·29	...		Rohtuck ...	33,945	...	...	Other crops	8,446	
							Hissar ...	32,464					
							Jheend ...	18,404					
							Bikaneer ...	582					
Total, Western Jumna Canal ...	.....	.....	.....	1,801·33	...	22,025 mds. firewood & timber, & 241,279 bullies, kurries, &c.	.....	194,508	...	...	.....	194,508	
Upper Sutlej Division	.....	.....	.....	.....	...	.....	.....	.....	...	...	Wheat ...	28,000	The Upper and Lower Sutlej Canals dry during the month. The amounts entered as irrigated by inundation canals are very rough approximations, there being no revenue establishment as in perennial canals.
Lower " "	.....	.....	.....	.....	...	.....	.....	.....	...	...	Other crops	123,000	
Indus Canals	.....	.....	.....	.....	...	.....	.....	151,000.					
Total, Inundation Canals ...	.....	.....	.....	.....	...	.....	.....	151,000	...	...	.....	151,000	
Delhi and Goorgaon Works ...	.....	.....	.....	.....	...	.....	Delhi ...	823	...	...	Barley ...	691	
							Goorgaon ...	3,805	...	...	Wheat ...	1,000	
											Other crops	2,937	
Total, Delhi and Goorgaon Works	.....	.....	.....	.....	...	.....	.....	4,628	...	...	.....	4,628	
Grand Total ...	.....	.....	.....	.....	...	22,025 mds firewood & timber, & 241,279 bullies, kurries, &c.	.....	288,457	...	...	.....	288,457	

No. 23 of 1870.



The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 4, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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Supplement

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of

the plant to the place of manufacture, to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

Simla, the 1st June 1870.

No. 2664.—The under-mentioned Specification of Invention has been filed, under the provisions of Act XV. of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency to public inspection, upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:—

No. 480.—Messrs. Emile Boivin and Désiré Loiseau, of Paris, in the Empire of France, Civil Engineers, for improvements in the manufacture and refining of sugar.

No. 2686.—The Governor General in Council is pleased to permit Mr. Fleetwood Williams, C.S.I., to resign the Civil Service from the 1st of February last.

No. 2692*B*.—A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India by the appointment of Major-General the Hon'ble Sir H. M. Durand, C.B., K.C.S.I., as Lieutenant-Governor of the Punjab, and Major-General Henry Wylie Norman, C.B., of Her Majesty's Military Service, having been appointed by the Right Hon'ble the Secretary of State for India to fill the vacancy, has this day taken the oaths and his seat in the said Council under the usual salute.

The 3rd June 1870.

No. 2736.—The Hon'ble Major-General Sir H. M. Durand, C.B., K.C.S.I., appointed Lieutenant-Governor of the Punjab, assumed charge of the office on the 1st instant.

No. 2737.—The services of Apothecary J. R. C. Hall, of the Subordinate Medical Department, are placed at the disposal of the Chief Commissioner of British Burmah.

JUDICIAL.

The 31st May 1870.

No. 924.—Under section 8 of Act II. of 1869, His Excellency the Governor General in Council is pleased to appoint Lieutenant James Edward Alexander, Assistant Commissioner, Hyderabad Assigned Districts, and Judge of the Small Cause Court at Khamgaom, to be a Justice of the Peace for British India.

REVENUE.
(GEOGRAPHICAL.)

The 3rd June 1870.

No. 208.—Subsidiary leave for fifteen days is granted to Lieutenant W. J. Heaviside, R.E., Assistant Superintendent, Great Trigonometerial Survey of India, preparatory to his proceeding on furlough to Europe, with effect from the date on which he may avail himself of it.

ECCLESIASTICAL.

The 30th May 1870.

No. 278.—The Reverend Robert Colquhoun has been appointed by Her Majesty's Secretary of State for India to be a Junior Chaplain on the Bengal Establishment.

SANITARY.

The 2nd June 1870.

No. 191.—Assistant Surgeon J. Cameron, M.D., is appointed temporarily to officiate as Sanitary Commissioner of Oudh.

E. C. BAYLEY,
Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

Simla, the 31st May 1870.

No. 881.—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Adrian Campbell Cator, as Vice-Consul for France, Consul for Belgium, and Consul for Italy, at Rangoon, during the absence of Mr. Leon Hernandez.

GENERAL.

The 1st June 1870.

No. 924.—Major I. F. MacAndrew, Secretary to the Chief Commissioner of Oudh, to officiate as Commissioner of the Lucknow Division during the absence on furlough of Mr. C. Currie, or until further orders.

Mr. H. B. Harington, M.A., Officiating Settlement Officer, Lucknow, to officiate as Secretary to the Chief Commissioner in the room of Major MacAndrew, or until further orders.

No. 926.—*Promotions.*—His Excellency the Viceroy and Governor General in Council is pleased to sanction, with effect from the 24th March 1870, the following promotions in the Commission of British Burmah consequent on the death of Moung Tsein, Extra Assistant Commissioner of the 3rd Class, 1st Grade:—

Moung Hpo Kaw, Extra Assistant Commissioner of the 3rd Class, 2nd Grade, to be an Extra Assistant Commissioner of the 3rd Class, 1st Grade.

Moung Weik, Extra Assistant Commissioner of the 3rd Class, 5th Grade, to be an Extra Assistant Commissioner of the 3rd Class, 2nd Grade.

Moung Loogallay to be an Extra Assistant Commissioner of the 3rd Class, 5th Grade.

The 2nd June 1870.

No. 931.—Major-General A. Fytche, C.S.I., Chief Commissioner of British Burmah, availed himself of the privilege leave granted him in the Notification of this Department, No. 391G, dated 3rd March 1870, on the 7th April 1870, having previously made over charge of his Office to Lieutenant-Colonel R. D. Ardagh on the forenoon of that day.

The 3rd June 1870.

No. 940.—The services of Lieutenant J. E. Alexander, Assistant Commissioner of the 3rd Class in the Hyderabad Assigned Districts, are placed at the disposal of the Home Department for employment as Officiating Judge of the Small Cause Court at Khamgaon.

No. 943.—Mr. R. H. Davies, C.S.I., Chief Commissioner of Oudh, is granted privilege leave of absence for three months from the 8th July 1870, or from such subsequent date as he may avail himself of it.

C. U. AITCHISON,

Offg. Secy. to the Govt. of India.

STAR OF INDIA.

NOTIFICATION.

Simla, the 3rd June 1870.

No. 25.—The Queen has been graciously pleased to nominate and appoint Colonel Peter Stark Lumsden, Quarter Master General of the Bengal Army; Charles Umpherston Aitchison, Esq., Officiating Secretary to the Government of India, Foreign Department; and the Nawab Mahomed Faiz Ali Khan, Bahadoor, Prime Minister to the Maharaja of Jyepore, to be Companions of the Most Exalted Order of the Star of India.

C. U. AITCHISON,

Secy. to the Most Exalted Order of the Star of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Simla, the 28th May 1870.

No. 828.—Mr. R. A. Sterndale is appointed to officiate as 3rd Assistant Comptroller General of Accounts.

LEAVE AND ALLOWANCES

The 2nd June 1870.

No. 891.—With reference to the Resolution No. 101, passed in this Department on the 24th April 1869, the Governor General in Council is pleased to rule that if from any sufficient cause an officer who has obtained privilege leave upon the usual declaration, finds it necessary to apply for any other leave within six months from the date of his return to duty, it is in the discretion of the Local Government under which he is serving to grant it. His Excellency in Council observes, however, that in such a case an explanation would no doubt be expected from the officer of the change in his intentions.

No. 913.—Mr. J. Mackey, Officiating 1st Assistant Accountant General, Madras, is allowed privilege leave for three months.

R. B. CHAPMAN,

Offg. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 28th May 1870.

No. 561 *of* 1870.—The following Military letter from the Right Hon'ble the Secretary of State for India, is published for general information :—

MILITARY. INDIA OFFICE,

No. 118. *London, the 28th April* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have to inform your Government that Her Majesty has approved of the appointment of Major-General Percy Hill, C.B., to the staff of the Army in India.

2. With reference to my despatch No. 23 of the 27th of January last, it will rest with your Government to indicate the Presidency in which this Officer is to be employed.

I have, &c.,

(Signed) ARGYLL.

With reference to the foregoing, His Excellency the Governor General in Council is pleased to appoint Major-General Percy Hill, C.B., to the Bengal Presidency.

The 30th May 1870.

No. 562 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Lieutenant-Colonel W. M. Cafe, V.C., of Infantry, Officiating Assistant Adjutant General of Division, to be an Assistant Adjutant General of Division on the Establishment, with effect from the 28th May 1870, *vice* Lieutenant-Colonel S. J. Hire, resigned.

The 31st May 1870.

No. 563 *of* 1870.—The under-mentioned short service men, declared unfit for further service on account of wounds received, are granted the pensions noted opposite to their respective names :—

RANK.	NAMES.	Nature and Degree of Pension.	Amount Monthly.	Circle of Payment.
	20th (Punjab) Regiment of Native Infantry			
Naick ...	Nawab Khan	Wound Pension, 3rd Degree	6 0 0	Trans-Ravee.
Sepoy ...	Mull Sing	" " 2nd "	5 0 0	Sirhind.
	29th (Punjab) Regiment of Native Infantry.			
Sepoy ...	Punjab Sing	Wound Pension, 3rd Degree	4 0 0	Sirhind.

No. 564 *of* 1870.—Agreeably to G. G. O. No. 181 of 12th December 1833, the under-mentioned heir is admitted to the Native Family Pension Establishment, from the date specified opposite to her name, and the Pay Master of Pensioners in whose circle the individual resides will furnish the prescribed roll to the Department of Audit, and to the party concerned :—

Name of claimant.	Age.		Height		Caste	Personal appearance and particular marks.	Village, and District.	Nature of relationship to the deceased	Description of the deceased relation on whose account claims are made.			Date of Admission	Date of Commissioner's Proceedings	Amount of pension.	For what period	By what Pension Pay Master payable.
	Years.	Months	Feet	Inches					Name.	Rank	Last Corps					
Hiria ..	45	..	5	2	Koormie ..	Right eye blind, two moles on chin ..	Meerut ..	Widow..	Buggun .	Tindal ..	5-25th Royal Artillery.	20th June 1863.	28th April 1869	3 8 0	For life	Allahabad

No. 565 *of* 1870.—The following promotion and alterations of rank are made in the Subordinate Medical Department:—

Promotion.

RANK AND NAME.	To what rank promoted.	From what date.	In succession to
Passed Hospital Apprentice James William Nesbitt	Assistant Apothecary	23rd March 1870 ...	Assistant Apothecary D. Dunn, deceased.

Alterations of Rank.

RANK AND NAMES.	To rank from	In succession to
Assistant Apothecary H. D'Lacy ...	10th January 1870 ..	Assistant Apothecary G. B. R. Ellis, dismissed.
" " L. Offerman ..	18th March 1870 ...	" " T. Morley, promoted.

No. 566 *of* 1870.—The under-mentioned Officer has reported his departure for Europe on the date specified:—

Lieutenant W. J. Williamson, of the Bengal Staff Corps, G. G. O. No. 464 of 1870,—per *Surat*, 26th April 1870.

No. 567 *of* 1870.—The under-mentioned Non-Commissioned Officers and men of the Central India Horse, declared unfit for further service by an Invaliding Committee, are transferred to the Pension Establishment:—

RANK.	Names.	In what Rank pensioned.	Circle of Payment.
	1st Regiment, Central India Horse.		
Duffadar ...	Shekh Nubbi Buksh...	Duffadar ...	Sirhind.
" ...	Shekh Ilahi Buksh	" ..	Allahabad.
Sowar ...	Mirza Aksan Ali Beg	Sowar ...	"
" ...	Purdhan Singh	" ...	"
" ...	Mirza Inayet Ali Beg	" ...	"
" ...	Nehal Singh	" ...	"
	2nd Regiment, Central India Horse.		
Duffadar ...	Nazur Mahomed Khan	Duffadar ..	Allahabad.
" ...	Mahomed Khan	" ...	Sirhind.
(Sowar) N. Duffadar ...	Shair Singh	Sowar ...	"

No. 568 *of* 1870.—Captain J. B. Smith, Sub-Assistant Commissary General of the 1st Class and Officiating Deputy Assistant Commissary General, is allowed leave of absence for one month, from such date as he may avail himself of it, to visit Bombay preparatory to applying for furlough to Europe on medical certificate under the Regulations of 1868.

No. 569 *of* 1870.—The following extract from the *London Gazette* of the 26th April 1870, page 2304, is published for general information :—

WAR OFFICE;
Pall Mall, the 26th April 1870.

BREVET.

The under-mentioned Officers, having completed the qualifying service with the rank of Lieutenant-Colonel, to be Colonels, viz.,—

Lieutenant-Colonel Henry Charles Adlam, Bengal Staff Corps. Dated 13th January 1870.

Lieutenant-Colonel William Agnew, Bengal Staff Corps. Dated 14th January 1870.

Lieutenant-Colonel George Francis Luard, Madras Staff Corps. Dated 15th January 1870.

Lieutenant-Colonel Sweedland Mainwaring, Madras Staff Corps. Dated 15th January 1870.

Lieutenant-Colonel James Edmund Mayne, Madras Staff Corps. Dated 24th January 1870.

Lieutenant-Colonel Frederic John Goldsmid, C.B., Madras Staff Corps. Dated 24th January 1870.

Lieutenant-Colonel Octavius Hamilton, Bengal Staff Corps. Dated 24th January 1870.

Lieutenant-Colonel Augustus Henry Ternan, Bengal Staff Corps. Dated 24th January 1870.

No. 570 *of* 1870.—Her Majesty has been pleased to appoint the under-mentioned gentlemen to be Assistant Surgeons in Her Majesty's Indian Military Forces at the Presidency of Bengal: they are accordingly admitted into the Service :—

Medical Department.

Assistant Surgeon Daniel Nicholas Martin, M.D.,—arrived at Fort William on the 11th May 1870.

Assistant Surgeon Herbert Boyd,—arrived at Fort William on the 24th May 1870.

No. 571 *of* 1870.—The under-mentioned out-pensioners of the Royal Hospital at Chelsea, having been permitted to reside and draw their stipends in India, payment of pension is to be made and charged accordingly :—

Sergeant Charles Marriott, late of the 19th Brigade, Royal Artillery,—rate of pension per diem 2*s.* (two shillings) from the date he ceases to receive regimental pay or allowance.

Corporal Stephen Elderfield, late of the 19th Hussars,—rate of pension per diem 1*s.* 3½*d.* (one shilling and three and a half pence) from the date he ceases to receive regimental pay or allowance.

No. 572 *of* 1870.—The under-mentioned Officers have reported their return from England :—

Lieutenant-Colonel G. E. Holmes, of the Bengal Staff Corps, 1st Assistant Adjutant General,—arrived at Bombay, on the 7th May 1870.

Captain R. O. Vyvyan, of the General List, Infantry,—arrived at Fort William on the 24th May 1870.

No. 573 *of* 1870.—The services of the under-mentioned Officers who are candidates for the Bombay Staff Corps, are placed at the disposal of the Government of Bombay :—

Lieutenant H. W. Allen, of the 107th Foot.

Ensign H. F. Smith, of the 88th Foot.

No. 574 *of* 1870.—The under-mentioned Non-Commissioned Officer of Her Majesty's Service is permitted to reside and draw his pay in India as an out-pensioner of Chelsea Hospital, in accordance with the Royal Warrant of the 23rd July 1864, pending a reference to the Home authorities as to the amount of his pension :—

Serjeant-Major James O'Donnell, 105th Foot.

No. 575 *of* 1870.—With reference to G. G. O. No. 897, dated 25th October 1866, Captain J. R. B. Atkinson, of the General List, Infantry, who was promoted to the rank of Captain from the 1st March 1870, is permited to retain his appointment of Adjutant of the 1st Cavalry, Punjab Frontier Force.

No. 576 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Army Commissariat Department.

Captain S. A. T. Judge, of the Bengal Staff Corps, to be a Sub-Assistant Commissary General of the 3rd Class, on probation, *vice* Captain W. R. Bunbury, promoted to the 2nd Class.

H. W. NORMAN, *Major-General,*
Secretary to the Government of India.

The 1st June 1870.

No. 577 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following promotions and appointments in the Department of the Military Secretariat of the Government of India, in succession to Major-General H. W. Norman, C.B., appointed a Member of the Council of the Governor General :—

Colonel H. K. Burne, Bengal Staff Corps, Deputy Secretary, to be Secretary.

Colonel B. E. Bacon, Bengal Staff Corps, 1st Assistant Secretary, to be Deputy Secretary.

Lieutenant-Colonel A. B. Johnson, Bengal Staff Corps, 2nd Assistant Secretary, to be 1st Assistant Secretary.

Major W. M. Lees, of the Bengal Staff Corps, 3rd Assistant Secretary, to be 2nd Assistant Secretary.

Captain O. R. Newmarch, of the Bengal Staff Corps, to be 3rd Assistant Secretary.

The foregoing appointments are to take effect from this date.

No. 578 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following officiating promotions and appointments in the Department of the Military Secretariat of the Government of India, during the absence in Europe of Colonel B. E. Bacon, Deputy Secretary, and Captain O. R. Newmarch, 3rd Assistant Secretary, and with effect from this date :—

Lieutenant-Colonel A. B. Johnson, 1st Assistant Secretary, to officiate as Deputy Secretary.

Major W. M. Lees, 2nd Assistant Secretary, to officiate as 1st Assistant Secretary.

Captain H. H. Stansfeld, Officiating 3rd Assistant Secretary, to officiate as 2nd Assistant Secretary.

Lieutenant E. H. H. Collen, of the Royal Artiliary, to officiate as 3rd Assistant Secretary.

No. 579 *of* 1870.—With reference to G. G. O. No. 397 of 4th April 1870, Lieutenant-Colonel A. B. Johnson will officiate as Secretary in the Military Department at the Presidency, and Major W. M. Lees will officiate as Deputy Secretary during the absence of His Excellency the Governor General in Council from Calcutta, or till further orders.

No. 580 *of* 1870.—The following Notification from the Financial Department is re-published for general information : —

No. 489, dated 19th May 1870.

The following extract, and copy of Notification dated 2nd September 1842, are published for General information :—

Extract from a despatch from the Right Hon'ble the Secretary of State for India, to the Government of India in the Financial Department,—dated London, the 24th March 1870, *No.* 103.

Para. 2. I however consider it objectionable that any acting officer should be allowed the full salary of an office for any period antecedent to the date of his permanent appointment thereto, and I have therefore to request that you will notify that exceptions to the rule on the subject, which was published in the *Calcutta Gazette* of the 3rd September 1842, will no longer

be permitted, except in the cases of Military officers acting in staff appointments for officers on leave on medical certificate, who, under the 13th clause of the Furlough Rules of 1854, are entitled to full salary after six months.

Notification,—dated Fort William, 2nd September 1842.

No. 223 *of* 1842.

The following Rule, passed by the Hon'ble the President in Council in the Financial Department on the 17th ultimo, under the orders of the Hon'ble the Court of Directors, commuicated in their despatch No. 5 of 1842, in that Department, under date the 9th February, is published in General Orders:—

Rule.—When an officer has been temporarily holding a Civil or Military staff appointment in consequence of the absence of the fixed incumbent on sick leave within the limits prescribed in the Absentee Rules of the 29th January 1840, and the latter proceed to Europe, or otherwise vacate the appointment during absence, the *locum tenens* shall not be entitled to any higher allowances by reason of such vacancy, and in the event of his being permanently appointed to the office in which he has been officiating, he shall receive the full salary of that office only from the date of his permanent appointment.

No. 581 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments:—

PUNJAB FRONTIER FORCE.—*2nd Punjab Infantry.*

Lieutenant A. H. Turner, Quarter Master, to officiate as Adjutant during the period Captain W. S. Nugent may officiate as Wing Officer, or until further orders.

Lieutenant J. M. D. Lewes, 1st Wing Subaltern, on probation, to officiate as Quarter Master, on probation, in addition to his other duties, *vice* Lieutenant Turner, or until further orders.

No. 582 *of* 1870.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Ensign (now Lieutenant) James Butler, of the 19th Foot, Assistant Commissioner, British Burmah,—17th September 1868.

No. 583 *of* 1870.—Ensign (now Lieutenant) J. Butler, of the 19th Foot, Assistant Commissioner, British Burmah, admitted to the Bengal Staff Corps in G. G. O. No. 582 of this date, will rank as Lieutenant in that Corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 17th September 1868, subject to Her Majesty's approval.

The 2nd June 1870.

No. 584 *of* 1870.—The under-mentioned Officer has reported his departure for Europe on the date specified:—

Lieutenant-Colonel W. Fane, of the Madras Staff Corps, G. G. O. Nos. 9 and 384 of 1870,—per *Deccan*, 2nd April 1870, from Madras.*

* This cancels the permission granted to his embarkation at Calcutta.

No. 585 *of* 1870.—The under-mentioned Officer has reported his return from England:—

Captain C. S. Maclean, of the Bengal Staff Corps, 2nd in Command, now Commandant, 1st Punjab Cavalry,—arrived at Bombay on the 24th January 1870.

No. 586 *of* 1870.—The under-mentioned Officer has reported his departure for Europe, on the date specified:—

Major-General Sir N. B. Chamberlain, K.C.B., K.C.S.I., of Infantry,—per *Moultan*, 13th May 1870, from Madras.

No. 587 *of* 1870.—The following Military letter from the Right Hon'ble the Secretary of State for India, is published for general information :—

MILITARY. INDIA OFFICE;
No. 128. *London, the 5th May* 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—The under-mentioned Officers have been permitted to return to their duty, viz.,—

Lieutenant-Colonel G. E. Holmes.
Captain R. O. Vyvyan.
" B. G. Vyvyan.

2. The under-mentioned Officers have been granted extensions of leave for the periods specified, viz.,—

Colonel S. Richards ...	...	6 months.
Lieutenant-Colonel J. C. Bonamy	...	6 "
Major W. E. D. Broughton ...	...	4 "
Captain C. M. Bushby ...	...	6 "
Surgeon B. Simpson ...	...	6 "

3. The under-mentioned Officer has been permitted to retire from the Service from the date specified, viz.,—

Lieutenant-Colonel B. H. Baugh, from 15th February 1870.

I have, &c.,
(Signed) ARGYLL.

No. 588 *of* 1870.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Charles Edward Harene, of the 5th Lancers, 2nd Squadron Subaltern, 4th Bengal Cavalry,—5th March 1869.

Lieutenant Alexander Evans Gordon, of the 12th Foot, 2nd Wing Subaltern and Officiating Quarter Master, 22nd (Punjab) Regiment of Native Infantry,—20th May 1869.

No. 589 *of* 1870.—The under-mentioned Officer is permitted to proceed to Europe on urgent private affairs :—

Lieutenant-Colonel William Gordon, of the Bengal Staff Corps, Chief Instructor of Musketry,—for six months under Rule XI. of the Regulations of 1868, embarking at Bombay.

The 3rd June 1870.

No. 590 *of* 1870.—The following promotion is made in the undermentioned Corps of the Native Army :—

2nd Goorkha (The Sirmoor Rifle) Regiment.

Havildar Bemaun Ghullay to be Jemadar from 1st May 1870, *vice* Dhurmoo Aswal, invalided.

No. 591 *of* 1870.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Ensign (now Lieutenant) Arthur Coombe Gordon Lydiard, of the 38th Foot, 2nd Wing Subaltern, 31st (Punjab) Regiment of Native Infantry,—19th February 1869.

No. 592 *of* 1870.—Ensign (now Lieutenant) A. C. G. Lydiard, of the 38th Foot, 2nd Wing Subaltern, 31st (Punjab) Regiment of Native Infantry, admitted to the Bengal Staff Corps in G. G. O. No. 591 of this date, will rank as Lieutenant in that corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 19th February 1869, subject to Her Majesty's approval.

No. 593 *of* 1870.—With reference to the Notification issued from the Public Works Department, No. 155, dated 28th April 1870, the services of Lieutenant T. F. Stillwell, 38th Foot, temporarily employed as Assistant Engineer, 2nd Grade, Punjab, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 594 *of* 1870.—Under instructions from the Right Hon'ble the Secretary of State for India, the fixed European Establishments of British Regiments of Cavalry and Infantry in India will be as follows :—

RANKS.	CAVALRY REGIMENT, 6 TROOPS IN INDIA, 1 AT THE DEPOT IN ENGLAND. Numbers.			INFANTRY REGIMENT, 8 COMPANIES IF INDIA, 1 AT THE DEPÔT IN ENGLAND. Numbers.		
	Per Regiment.	Of Service Troops in India.	Of Depôt Troops in England.	Per Regiment.	Of Service Companies in India.	Of Depôt Companies in England.
Colonel	1	.....	1	1	.....	1
Lieutenant-Colonel	1	1	.....	1	1	...
Major	1	1	.....	2	2	...
Captains	7	6	1	10	8	2
Lieutenants	7	6	1	12	10	2
Cornets	6	6	.....	...	.....	...
Ensigns	.....	.....	.....	6	6	...
Pay Master	1	1	.....	1	1	...
Adjutant	1	1	.....	1	1	...
Riding Master	1	1	.....	..	.....	...
Quarter Master	1	1	.....	1	1	...
Veterinary Surgeon	1	1	.....	...	.....	...
Total Officers ...	28	25	3	35	30	5
Regimental Serjeant Major	1	1	.....	1	1	.....
Quarter Master Serjeant	1	1	.....	1	1	.....
Serjeant Instructor in Fencing .	1	1	.....	...	.....	.....
" " " Musketry ...	.....	.....	.....	1	1	.....
Band Master	1	1	.....	1	1	.....
Trumpet Major	1	1	.....	...	.....	.....
Drum Major	.....	.....	.....	1	1	.....
Pay Master Serjeant	1	1	.....	1	1	.....
Armourer Serjeant	1	1	.....	1	1	.....
Saddler Serjeant	1	1	.....	...	.....	.....
Farrier Major	1	1	.....	...	.....	.....
Hospital Serjeant	1	1	.....	1	1	.....
Orderly-room Clerk	1	1	.....	1	1	.....
Troop Serjeant Majors	8	6	2	.	.....	.....
Color Serjeants	.....	.....	.....	10	8	2
Serjeants	21	18	3	38	32	6
Farriers	6	6	.....	...	.....	.....
Trumpeters	7	6	1	...	.....	.....
Drummers	... .	.....	.....	20	16	4
Total Non-Commissioned Officers	53	47	6	77	65	12
Corporals	27	24	3	48	40	8
Shoeing-smiths	1	.....	1	...	.....	...
Privates	437	384	53	872	780	92
Total Rank and File ...	465	408	57	920	820	100
Total Officers and Men ..	546	480	66	1,032	915	117

The above Establishments will be considered as having effect from 1st April last, but all Commissioned and Non-Commissioned Officers supernumerary to the new establishments, will continue to draw full regimental pay and allowances until absorbed.

The Command, Contingent, and Staff Allowances of the 7th Troop in the Cavalry, and the 9th and 10th Companies in Infantry Regiments, will cease on the 1st July 1870.

The pay of the Troop Serjeant Majors and the Color Serjeants, rendered supernumerary, is not to be considered as including staff salaries in this sense, but will continue to be drawn as grade pay, until the incumbents of these appointments are absorbed, or otherwise provided for.

W. M. LEES, *Major,*

Offg. Depy. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 25th May 1870.

No. 190.—Serjeant W. Cullen, Overseer, 1st Grade, Mysore, is permitted, at his own request, to resign his appointment in the Public Works Department, and is remanded to military duty.

No. 191.—Mr. J. W. Henry, Executive Engineer, 3rd Grade, assumed charge of the Jhansi Division from Lieutenant G. G. C. Bigsby, R.E., on the forenoon of the 26th April 1870.

No. 192.—Ensign D. McLeod, Assistant Engineer, 2nd Grade, is transferred from the North-Western Provinces to Oudh.

The 30th May 1870.

No. 193.—Serjeant C. Wickens, Overseer, 1st Grade, Hyderabad, is granted leave of absence for six months on medical certificate from the date on which he availed himself of it.

No. 194.—Mr. S. J. Pigott, Accountant, 1st Grade, acted as Controller of Public Works Accounts in the Central Provinces from the 5th to the 19th April 1870, both days inclusive.

The 31st May 1870.

No. 196.—The following Notification in the Financial Department is re-published for information and guidance in the Public Works Department :—

No. 465, dated Simla, the 17th May 1870.

The Governor General in Council is pleased to rule that no Government servant, who may be allowed to draw compensation for dearness of food while on duty, will be entitled to any portion of this allowance while absent on leave.

No. 198.—Mr. J. Steell is appointed to the Public Works Department as an Executive Engineer of the 3rd Grade and posted to Hyderabad for employment in the Railway Branch.

No. 199.—The leave of absence on medical certificate granted to Mr. E. LeLievre, Assistant Engineer, 2nd Grade, in Central India, in Notification No. 175, dated 13th May 1870, is to have effect from the 13th April 1870.

The 2nd June 1870.

No. 201.—Messrs. A. King and J. D. McLeod, and A. Coomaragooroo Moodliar, are appointed Overseers of the 2nd Grade and posted to Mysore.

No. 202.—Statement of the Monthly Accounts received in the Office of the Accountant General, Public Works Department, up to the 31st May 1870.

Order of merit.	Accounting Offices.	Last month for which received.	Date of receipt.
1	Controller, Hyderabad...	March 1870 ...	5th May 1870.
2	" " for the Berars ...	" ...	12th " "
3	" Mysore, for Coorg	" ...	19th " "
4	" Bombay	" ...	23rd " "
5	" Central Provinces	" ...	23rd " "
6	" Punjab	" ...	25th " "
7	" Oudh	" ...	25th " "
8	" British Burmah	" ...	26th " "
9	" Mysore	" ...	30th " "
10	" Rajpootana...	" ..	31st " "
11	" Madras	February 1870 ...	25th April "
12	" Bengal	" ...	25th " "
13	" North-Western Provinces ...	" ...	26th " "
14	" British Burmah for Port Blair ...	" ...	28th " "
15	" Central India	" ...	2nd May "

The 3rd June 1870.

No. 203.—Lieutenant-Colonel J. J. McLeod Innes, V.C., R.E., Superintending Engineer of the Mooltan District of the Indus Valley Railway, is appointed Accountant General in the Public Works Department as a temporary arrangement, *vice* Lieutenant-Colonel G. Chesney R.E., who has been permitted to proceed to England.

Lieutenant-Colonel Chesney reported his departure for England by the steamer that left Bombay on the morning of the 24th April.

Mr. J. Hopkins, Assistant Accountant General, will officiate as Accountant General from the 24th April until relieved by Lieutenant-Colonel Innes.

REVENUE—FORESTS.

The 26th May 1870.

No. 9*F.*—Lieutenant W. Stenhouse, Deputy Conservator of Forests in Burmah, and lately officiating as Conservator of Forests in Bengal, is appointed to officiate as Conservator of Forests, 4th Class, in Oudh, from the date of joining his appointment, *vice* Captain E. S. Wood, proceeded to England on leave.

TELEGRAPH.

The 30th May 1870.

No. 195.—Mr. H. H. Tubb, an Assistant Superintendent, 2nd Grade, in the Telegraph Branch, is granted privilege leave of absence for two months with effect from the 29th April 1870.

The 31st May 1870.

No. 197.—Mr. J. S. Harris, a Superintendent, 3rd Grade, in the Telegraph Branch, is allowed leave of absence to Europe for two years on medical certificate from the date on which he may avail himself of it.

The 2nd June 1870.

No. 200.—The under-mentioned gentlemen appointed by Her Majesty's Secretary of State for India to be Assistant Superintendents, 4th Grade, with effect from the 24th February 1870, reported their arrival at Calcutta on the dates specified opposite their respective names :—

H. A. Kirk	10th May 1870.
E. Dowson	11th May 1870.
F. Kinsman	
G. M. Robinson	
R. F. Major	
W. C. U. Jones	
W. B. Melville	

W. A. CROMMELIN, *Colonel, R.E.,*

Offg. Secretary to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 4, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATION.

Mussoorie, the 25th May 1870.

No. 25 *of* 1870.—Mr. C. N. McA. Fee, Assistant Surveyor, 3rd Grade, is promoted to be an Assistant Surveyor of the 2nd Grade with effect from the 1st May 1870.

J. T. WALKER, *Colonel, R.E.,*
Superintendent, G. T. Survey of India.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 26th May 1870.

No. 44.—*Transfer.*—Mr. James Connor, Assistant Surveyor, 3rd Grade, Sindh, to do duty in the Head Quarters Office, Calcutta, from the 9th instant.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

BANK OF BENGAL.

Calcutta, the 30th May 1870.

Notice is hereby given that the Bank of Bengal, General Treasury and Public Debt Office will be closed on Thursday, the 9th proximo, on account of the Hindoo Festival Dushuhera, in conformity with Government Notification No. 3464 of the 29th October 1867.

By Order of the Directors,
G. W. MOULTRIE,
Officiating Secretary and Treasurer.

MONEY ORDER OFFICE.

NOTIFICATIONS.

Calcutta, the 26th May 1870.

A new Money Order Office will be opened for business at Sukkur, in Sind, from the 1st proximo.

The 27th May 1870.

The under-noted Money Order Offices having been closed, no Money Orders should be drawn thereon until further notice :—

Egutpoora (temporarily)—*Bombay Presidency.*

Gooty (temporarily)
Nagarcoil, and
Alleppey. } *Madras Presidency.*

E. F. HARRISON,
Comptroller General of Accounts.

ADMINISTRATOR GENERAL'S OFFICE.

NOTICE.

Admitted claims against the under-mentioned estates are payable on Tuesdays and Fridays as usual :—

ESTATES.	Claims or Dividends.	Rates of Dividend per Rupee.	REMARKS.
* Agins, Andrew, Band Master, late of the 5th Goorkha Regiment	Claims	In full.	
Cleghorn, John, late a Contractor in the East Indian Railway Company	1st Dividend ...	At 5 annas 9¾ pie.	
* Dobson, G. B., Captain, late in Her Majesty's 37th Regiment of Foot	Claims	In full.	
Ponsonby, A. E. V., Lieutenant-Colonel, late in Her Majesty's 2nd Battalion, 12th Regiment of Foot	1st Dividend ...	At 15 annas 7¾ pie.	
Swetenham, J. R., late a Government Contractor, employed at Prome	1st ditto	At 15 annas 7¾ pie.	
St. John, M. K., Captain, late in the Bengal Staff Corps	1st ditto. On Judgment claims only ...	At 8¼ pie.	
* Scott, John, late Superintendent of the Coining Department of the Calcutta Mint ...	Claims	In full.	
Volkers, G. H., late Inspector of Police, Shahjehanpore	1st Dividend ...	At 7 annas 2¾ pie.	
* White, James Henry, Assistant Surgeon, late in the Bengal Medical Establishment, and attached to the 9th Regiment, Native Infantry	2nd Dividend ...	At 2½ pie per Rupee or balance in full.	
Yardley, A., late of the Bengal Civil Service	Claims	In full.	

N. B.—Persons interested in the surplus of estates marked * are requested to make immediate application to the Administrator-General, forwarding documentary evidence of their claims.

Persons presenting receipts for payment are requested at the same time to produce the Registry Certificates which have been granted to them from this Office.

CALCUTTA;
4, Strand, 25th May 1870. }

L. P. D. BROUGHTON,
Administrator General.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 23rd May 1870.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital paid up		2,20,00,000	0	0
Reserve Fund		15,72,271	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	62,93,936 5 3	1,86,85,937	12	7
Ditto ditto at Branches ...	1,23,92,001 7 4			
Other deposits at Head Office and Branches		2,68,55,477	5	8
Bank Post Bills, &c.		18,24,321	12	11
Sundries		9,30,761	5	10
Total ...		7,18,68,770	3	5

ASSETS.		Rs.	A.	P.
Government Securities		91,92,053	12	0
Loans on Government Securities at Head Office and Branches ...		50,41,418	4	3
Accounts of Credit on ditto ditto ditto ...		38,11,497	10	5
Mercantile Bills discounted at ditto ditto ..		2,24,17,514	15	0
Dead Stock		11,49,344	13	0
Stamps		12,380	4	0
Balances with other Banks		5,80,395	4	11
Sundries		80,483	5	8
		4,22,85,088	5	3
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,15,01,955 9 6	2,95,83,681	14	2
Cash and Currency Notes at Branches ...	1,80,81,726 4 8			
Total ..		7,18,68,770	3	5

By Order of the Directors,

J. GORDON,
Chief Accountant & Deputy Secretary.

G. W MOULTRIE,
Offg. Secretary & Treasurer.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	Silver tendered, estimated value, Rupees.	Certificates issued for Rupees.	BALANCE OF BULLION		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
May 16th, 1870 ...	1,28,500	...	3,06,711	1,76,676	80,80,717
„ 17th „ ...	...	...	2,10,490	1,74,409	80,80,717
„ 18th „ ...	...	2,171	3,71,978	1,76,827	80,80,717
„ 19th „ ...	...	50,136	1,85,787	1,45,123	80,80,717
„ 20th „ ...	...	1,53,126	1,51,266	3,07,938	80,80,717
„ 21st „ ...	2,646	...	1,53,912	3,07,963	70,80,717

CALCUTTA MINT,
The 23rd May 1870.

H. HYDE, *Lieut.-Col.*,
Mint Master.

POST OFFICE.

Calcutta, the 23rd May 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 21st May 1870.

ABDOOL ROHOMAN.
Addis, H. B.
Ambler, G. W.
Annada Charan Ker.
Alcock, Capt.

BROADLEY, A. M.
Bancroft, Mrs.
Butler, V,
Buslar Sen.
Bilcham, G.
Baison.
Boyes, E.
Burraye, R. F.

CHANVAIN, MRS. H. L.
Chamberlain, Miss.
Conlon, E.
Crawley, Mrs. E.
Crawley, Mrs. E.
Chalke, G. E.

DAVID, MRS.
David, Mrs. A.
D'Souza, C.
David, T.
Deane, J. B.
Deale, W.

EVELLE, MR.

FRANCIS, E.
Francis, P.

GACQUET, MRS. M.
Garstin, Genl.
Ghoomen Sirdar.
Graham, Capt. R. B.
Goslin, G. A.
George, A. B.
Gaslen, G. A.
Graham, Mrs. F.
Graham, Miss. A.
Graham, Capt. R. B.
Gisborne, Mrs. G. S.

HALSTED, LIEUT. L.
Hadjee Solaman.
Harbigan, H.
Holliday, J. C. C.
Houngan, Mrs.
Hughes, P.

JENNING, E.

KADAR NAUTH DUTT.
Kirrick, P.
Keene, H.
Kadar Nauth Bose.
Kemble, W.
Kinnon, A. M.

LAUL BEHARY MITTER.
Luchmee Narain.
Lawrence B.

MILLS, ENSIGN.
Miller, A.
Mackinnon.
McArthur, F. J.
Mordand, M. D.
Murray & Co.
Miller, J.
Mother, St. Peter.
Miller.
Mullick, O. C.
Moonshee Syed Abdar Ruhum.
MacMahon, G. F. W.

NOBO KRISTO MISSRE.

OSTRALL.
Olsen, M.

PRICE, C. B.
Pereira, Mrs. A.
Payne, Mrs. L. W.
Paul, S.
Preonauth Mookerjee & Co.
Phillips, W.

REYNELL, J.
Rapeseed.
Rosessean.
Rae, W.

SMITH, W.
Saloanath Soor.
Sheik Abdoollah,
Sohun Lall.
Siboo Patro.
Simpson, J.
Stobie, W. C.
Skinner, Miss M.
Stenhouse, Lieutenant W.
Sueddon, A.
Sullivan, J.
Shaw, H. J.
Soorjo Coomar Bhuttacharjee.

THE PRORRIETOR OF THE INDIAN PRESS.
Ditto. Ditto.

WALL, W. M.
Warman, E.
Wells, W. W.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 4, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Notice.

Mr. Duncan Mackinnon has been admitted a Partner in our Firm as from the 1st instant.

CALCUTTA; *The 14th May* 1870. } MACKINNON, MACKENZIE & CO.

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Subscription, Rs. 24 per annum (payable in advance) including Postage.

The back numbers obtainable at Rs. 3 each.

Estate, William Handford,

Late of Lucknow, Director of Public Instruction in Oudh.

All persons having claims against or being indebted to the above Estate, are requested to apply to the undersigned within one month from this date, after which no claim will be entertained.

R. BOYCOTT,

Sole Executor to the said Estate.

LUCKNOW;
May 20th, 1870.

Memorials to the Queen and the Secretary of State for India, &c.

The undersigned Vakeel and Attorney formerly practising in Bengal and North-West Provinces, has established an Office in London for the conduct of appeals for justice from Native and European residents in India. For particulars apply by letter to—

RICHD. CHAS. SAUNDERS,
17 A, *Great George Street,*
Westminster, London, S. W.

LONDON,
27th April 1870

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004*A, dated Simla, the* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India.*"

Lost.

Halves of the following Currency Notes :—

No. A73—77013 for Rs. 20.
" A65—79687 | " 10 each.
" A67—06047 |
" A67—76895 |

MINNIE WISE.

Half of Currency Note No. A73—72942 for Rs. 20.

M. E. DURUP DE DOMBAL.

The first halves of the following Currency Notes :—

No. 23869 for Rs. 20.
" 00080 " 20.

J. NORTHAM.

The following Curency Notes :—

Left half No. A56—77963 for Rs. 50.
Right " " A56—22933 " 50.

FUKEER TEWAREE.

Half of Currency Note No. A40—34655 for Rs. 50, of the Allahabad Circle.

HURO CALLY GHOSE.

Halves of the following Currency Notes of the Allahabad Circle :—

No. A39—19448 |
" D3 —00448 | for Rs. 100 each.
" D3 —00450 |

A. ROBINSON.

Lost.

Half of Currency Note No. A18—95537 for Rs. 10.

TROYLOKHO NATH DUTT.

The following Currency Notes of the Allahabad Circle :—

No. A44—73866
" A44—73865 | for Rs. 20 each.

M. M. CHILL.

Currency Note No. A40—57117 for Rs. 50, of the Allahabad Circle.

MANORUTH JOSHEE.

Currency Note No. A39—14481 for Rs. 100, of the Allahabad Circle.

RAHEEMON.

Lost or Stolen.

Currency Note No. A57—24138 for Rs. 50.

RAKHAL DOSS MULLICK.

Half of Currency Note No. D6—08808 for Rs. 10, of the Allahabad Circle.

BHOLA NAUTH DUTT.

Currency Note No. A57—24385 for Rs. 50.

O. T. BURNE.

Stolen.

Half of Currency Note No. A67—79243 for Rs. 10.

KURSHORAM.

Half of Currency Note No. A44—77337 for Rs. 20, and an entire Currency Note No. 12692 for Rs. 10, of the Allahabad Circle.

RADHA KISHEN.

Mutilated.

Currency Note No. A53—52145 for Rs. 20.

GROODASS BHUTTACHARJEE.

The following Currency Notes of the Allahabad Circle :—

No. A18—23535
" A18—28858 | for Rs. 10 each.

W. R. ELIOTT.

Wrongly Joined.

Received in the course of business the following Currency Notes :—

1st half No. A73—10193
2nd " " A73—10195 | for Rs. 20.

J. CONWAY

Received in the course of business the following Currency Notes :—

No. A54—15476
" A73—09891 | for Rs. 20.

R. G. WATLING.

The following Currency Note of the Allahabad Circle :—

No. A40—58252
" A40—30988 | for Rs. 50.

JUT MULL.

Received in the course of business the following Currency Notes :—

1st half No. A72—78012
2nd " " A72—78013 | for Rs. 20.

SAROOTY BEWAH.

PROMISSORY NOTES.

Lost.

The under-mentioned Government Promissory Notes of 4 and 5 per cent. have been lost by the undersigned, the Notes in question were owned by his late brother, Shimbhoo Noth, and were never endorsed either by himself or the deceased to any other person :—

Note No. 011856 at 5 per cent.	...	...	Rs.	1,000
„ „ 2948 „ 4 „	...	...	„	500
„ „ 2906 „ 4 „	...	...	„	500

GOBIND PERSHAD.

The following Government Promissory Notes standing in the name of my deceased husband, Baboo Umbica Churn Mookerjee :—

No. 66844, dated 28th February 1856-57, for Rs.						1,000
„ 50994,	„	„	„	„	„	1,000
„ 10399 of 70958 „		„	„	„	„	2,000
„ 7573 of 1854-55 for Rs. 500.						

BENARES,
The 11*th May* 1870.

MOHAMYA DEEVA.

Lost or Stolen.

The Government Promissory Note No. 012612-24329 of the 4 per cent. loan of 1842-43, dated the 1st February 1843, for Company's Rupees 25,000, last endorsed to the name of the "Dewan of Travancore for the time being," the proprietor on behalf of the Travancore Sircar, by whom it was never endorsed to any other person. Payment of the above Note and of the interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in favor of the proprietor.

HUZOOR CUTCHERRY,
TREVANDRUM,
The 30*th April* 1870.

T. MADAVA ROW,
Dewan of Travancore.

☞ With reference to the following advertisements, apply to the Office of Superintendent of Government Printing, No. 8, Hastings Street, Calcutta, enclosing one anna additional in the Rupee when postage stamps are remitted, to cover discount on sale of stamps. Packing and postage will be charged extra.

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No. 21 of 1870.

SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, JUNE 4, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

RAILWAY EXTENSION IN INDIA.

THE following extract from a despatch from the Secretary of State, to the Government of India, No. 21, dated 13th April 1870, is published for information in continuation of the papers which appeared in the Supplement *Extraordinary* to the *Gazette of India* of 27th August 1869, and in the Supplement of 27th November 1869, pages 1343 to 97 :—

Para. 1. I have had before me in Council your Excellency's despatch No. 2 of 6th January last, acknowledging receipt of two despatches from me, which communicated the views of Her Majesty's Government with respect to Railway extension in India, and reporting the arrangements made for giving effect to the instructions conveyed to you for the prosecution of the Rajpootana, Indus Valley, and Hyderabad Railways as State Works.

2. Of these arrangements I generally approve.

3. I notice with satisfaction the care that has been taken to place on a footing of equality the Civil and Military Engineers appointed to State Railways, and I approve of your having, in anticipation of my formal authorization, permitted such Engineers as have been selected for Railway duties, to draw whatever additional allowances they would be entitled to under the revised salary regulations recently submitted for my sanction. I am glad to observe, too, the stress laid by you on the necessity for the strictest economy of first outlay in all the adjuncts of a State Railway, the road and the machinery for working it alone being first class at the beginning, and all expensive accessories being postponed until called for and warranted by increased traffic. This is a principle which cannot be too strongly impressed upon all concerned.

No. 24 of 1870.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 11, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement:—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhœa or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of

the plant to the place of manufacture, to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

Simla, the 7th June 1870.

No. 2802.—Mr. A. C. Nisbet, M.R.C.S., Civil Surgeon of Bassein, in British Burmah, has been granted eighteen months' leave to Europe on medical certificate with effect from the 18th ultimo, or from such date as he may avail himself of the same.

The 8th June 1870.

No. 2817.—Mr. F. Maynard, M.R.C.S., Health Officer for the Port of Rangoon, reported his return, on the afternoon of the 6th April 1870, from the leave of absence granted to him under Notification No. 3941, dated 26th August 1869.

No. 2819.—Assistant Surgeon L. C. Nanney, of the Madras Medical Establishment, lately officiating in medical charge of the 6th Infantry, Hyderabad Contingent, is appointed to officiate as Civil Surgeon of Akola, with charge of the Jail at that Station, *vice* Assistant Surgeon A. Porter, M. D.

No. 2821.—Under section 21 of Act XV. of 1867 (an Act to make better provision for the appointment of Municipal Committees in the Punjab and for other purposes), the Governor General in Council is pleased to extend the provisions of the said Act to the under-mentioned town in the territory under the administration of the Chief Commissioner of Oudh:—

Hurdui, in the District of Hurdui.

The 9th June 1870.

No. 2834.—The under-mentioned Covenanted Civil Servants, having produced the necessary medical certificates, have been granted by Her Majesty's Secretary of State for India extensions of leave for the periods specified against their names:—

Mr. E. Waterfield	...	...	6 months.
" C. Twigg	...	...	6 "
" C. F. Montresor	...	...	6 "

JUDICIAL.

The 6th June 1870.

No. 976.—*Appointment.*—Captain E. A. Pemberton, Officiating Assistant Commissioner of the 2nd Class in the Central Provinces, to officiate as Cantonment Magistrate of Kamptee during the absence on privilege leave of Captain T. H. B. Brooke, or until further orders.

No. 978.—*Appointment.*—Mr. W. C. Capper, C.S., Commissioner of the Roy Bareilly Division, in Oudh, to officiate as Judicial Commissioner of Oudh during the absence on leave of Sir George Couper, Bart., C.B., or until further orders.

The 7th June 1870.

No. 988.—Under the provisions of Act XXXII. of 1867, the Governor General in Council is pleased to delegate to the Chief Commissioner of the Central Provinces the powers conferred upon a Local Government by section 445 A. of Act VIII. of 1869.

The 8th June 1870.

No. 997.—Surgeon E. D. Evezard, attached to the 8th Regiment, Madras Native Infantry, is appointed to the medical charge of the Civil Establishments and Sudder Jail at Merkara, in Coorg, *vice* Assistant Surgeon J. Macpherson, relieved.

The 9th June 1870.

No. 1001.—The Hon'ble F. A. B. Glover, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained privilege leave for two months with effect from the 1st August next.

POLICE.

The 7th June 1870.

No. 356.—The under-mentioned Police Officers of the Hyderabad Assigned Districts have passed the prescribed Police examination noted below :—

Higher Standard.

Mr. H. Cotgrave, Offg. District Superintendent of Police... } Have to appear again
Mr. E. Moffat, ditto ditto ditto ... } in languages.

Lower Standard.

Mr. C. S. Faddy, Officiating Assistant Superntendent of Police, 3rd Grade, has to appear again in languages.

No. 358.—Mr. F. Wright, District Superintendent of Police, Oomrawuttee District, in the Hyderabad Assigned Districts, has obtained one month's privilege leave of absence with effect from the forenoon of the 18th April 1870.

The following promotions have been made consequent on Mr. Wright's absence :—

Mr. N. R. Cumberlege, Officiating District Superintendent of Police, 2nd Grade, officiated as District Superintendent, 1st Grade.

Captain C. Jameson, Officiating District Superintendent, 3rd Grade, officiated as District Superintendent, 2nd Grade.

Mr. C. S. Faddy, Assistant Superintendent, 1st Grade, officiated as District Superintendent, 3rd Grade.

Mr. A. Gibson, Assistant Superintendent, 2nd Grade, officiated as Assistant Superintendent, 1st Grade.

E. C. BAYLEY,

Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 8th June 1870.

No. 89.—His Excellency the Viceroy and Governor General of India in Council is pleased to declare that the provisions of Act X. of 1870 (The Land-Acquisition Act) shall be in force in the Province of Mysore.

POLITICAL.

The 8th June 1870.

No. 942.—His Excellency the Viceroy and Governor General in Council is pleased to publish, for general information, the following letter from the Governor of the French Settlements in India, Pondicherry, dated 29th March 1870, No. 9:—

No. 9. PONDICHERY, *le* 29 *Mars* 1870.

A SON EXCELLENCE LORD MAYO,

Gouverneur Général et Vice-Roi de l'Inde Anglaise.

MONSIEUR LE GOUVERNEUR GENERAL,

Les Ports de Mayotte et de Nossi-Bé sont ouverts en franchise de tous droits aux pavillons étrangers.

Monsieur le Commandant supérieur des Etablissements français des Comores vient de m'informer que les ports de Mayotte et de Nossi-Bé sont ouverts, en toute franchise de droits, aux pavillons des diverses nations, et que tous les produits de quelque nature ou de quelque provenance qu'ils soient, peuvent y'être importés librement.

Cette communication pouvant intéresser le commerce des Indes anglaises, notamment celui de Bombay, d'où partent chaque année pour nos possessions des Comores des bateaux du pays chargés de produits de la côte Malabare, j'ai l'honneur d'en faire part à Votre Excellence et de La prier, conformément au désir que m'exprime à cet égard Monsieur le Colonel Colomb, de vouloir bien prescrire qu'elle soit répandue dans les centres commerciaux en relation avec les ports que concerne cette mesure liberale.

Veuillez agréer, Monsieur le Gouverneur Général, l'assurance de la haute consideration avec laquelle j'ai l'honneur d'être

De Votre Excellence,

Le trés-obéissant serviteur,

Le Commissaire Général de la Marine,

Gouverneur des Etablissements français de l'Inde,

(Signé) BONTEMPS.

GENERAL.

The 7th June 1870.

No. 962.—Captain W. Battye, attached to the Meywar Bheel Corps, is granted privilege leave of absence for three months with effect from the 29th April 1870.

The 9th June 1870.

No. 977.—*Promotions.*—His Excellency the Viceroy and Governor General in Council is pleased to sanction, with effect from the 3rd April 1870, the following promotions in the Berars consequent on the absence on furlough of Lieutenant G. H. Trevor:—

Lieutenant J. E. Alexander, Officiating Assistant Commissioner of the 2nd Class, to officiate as an Assistant Commissioner of the 1st Class.

Captain C. Wodehouse, Officiating Assistant Commissioner of the 3rd Class, to officiate as an Assistant Commissioner of the 2nd Class.

No. 991.—*Appointments.*—The following appointments in the Commission of the Central Provinces are sanctioned by His Excellency the Viceroy and Governor General in Council, in consequence of Mr. J. H. Morris being confirmed in the appointment of Chief Commissioner of that Province :—

Mr. Malcolm Low, Commissioner of the Chutteesgurh Division, but officiating in the Nerbudda Division, to be Commissioner of the Nerbudda Division in the room of Major H. Mackenzie, appointed Judicial Commissioner.

Mr. Charles Grant, Secretary to the Chief Commissioner, to be Commissioner of the Chutteesgurh Division, *vice* Mr. Malcolm Low. Major A. B. Cumberlege will, however, continue to officiate as Commissioner of Chutteesgurh during Mr. Grant's absence, or until further orders.

Mr. W. B. Jones, Deputy Commissioner of the 2nd Class, to be Secretary to the Chief Commissioner, *vice* Mr. Charles Grant.

Lieutenant-Colonel H. F. Waddington, Deputy Commissioner of the 3rd Class, to be a Deputy Commissioner of the 2nd Class, *vice* Mr. W. B. Jones.

Lieutenant-Colonel J. Ashburner, Deputy Commissioner of the 4th Class, to be a Deputy Commissioner of the 3rd Class, *vice* Lieutenant-Colonel H. F. Waddington.

Captain H. C. E. Ward, Assistant Commissioner of the 1st Class, to be a Deputy Commissioner of the 4th Class, *vice* Lieutenant-Colonel J. Ashburner.

Captain A. Bloomfield, Assistant Secretary to the Chief Commissioner, to be an Assistant Commissioner of the 1st Class, *vice* Captain H. C. E. Ward.

Mr. J. W. Neill, Registrar of the Judicial Commissioner's Court and Officiating Assistant Secretary to the Chief Commissioner, to be Assistant Secretary to the Chief Commissioner, *vice* Captain A. Bloomfield.

The 10*th June* 1870.

No. 994.—Mr. J. R. Kindersley, Officiating Judicial Commissioner of Mysore and Coorg, delivered over charge of his Office to Captain T. G. Clarke, Officiating Superintendent of the Nundidroog Division, on the forenoon of the 9th May 1870.

Captain T. G. Clarke, Officiating Superintendent of the Nundidroog Division, was in charge of the Office of the Officiating Judicial Commissioner of Mysore and Coorg from the 9th to the 13th May 1870, pending Major Hay's arrival.

Major A. C. Hay, Superintendent of the Nagar Division, received charge of the Office of the Officiating Judicial Commissioner of Mysore and Coorg from Captain T. G. Clarke on the forenoon of the 14th May 1870.

No. 996.—*Leave.*—Privilege leave of absence for three months, with effect from the 21st April 1870, is granted to the following Officers in the Hyderabad Assigned Districts :—

Captain J. G. Bell, Officiating Deputy Commissioner of the 2nd Class.

Lieutenant-Colonel J. T. Bushby, Deputy Commissioner of the 3rd Class.

No. 997.—*Promotions.*—The following temporary promotions are sanctioned, with effect from the 21st April 1870, in consequence of the grant of privilege leave of absence to Captain J. G. Bell and Lieutenant-Colonel J. T. Bushby :—

Lieutenant H. C. A. Szczepanski, Officiating Deputy Commissioner of the 3rd Class, to officiate as a Deputy Commissioner of the 2nd Class.

Captains H. C. Menzies and C. T. O. Mayne, Officiating Assistant Commissioners of the 1st Class, to officiate as Deputy Commissioners of the 3rd Class.

Lieutenant R. H. Salkeld and Mr. Tajoodeen Hoossain, Officiating Assistant Commissioners of the 2nd Class, to officiate as Assistant Commissioners of the 1st Class.

Lieutenant H. DeP. Rennick and Mr. A. Elliott, Officiating Assistant Commissioners of the 3rd Class, to officiate as Assistant Commissioners of the 2nd Class.

No. 1016.—*Leave.*—Captain J. FitzGerald, Assistant Commissioner of the 1st Class in the Hyderabad Assigned Districts, has been granted preparatory leave for thirty days to enable him to proceed to Bombay with a view of obtaining a final medical certificate for furlough to Europe. Captain FitzGerald availed himself of the preparatory leave on the afternoon of the 28th March 1870.

No. 1017.—*Promotions.*—The following promotions are made consequent on Captain FitzGerald's departure:—

Captain D. W. Laughton, Assistant Commissioner of the 2nd Class, to officiate as an Assistant Commissioner of the 1st Class, with effect from the 29th March 1870.

Mr. Rutonjee Jamasjee, Officiating Assistant Commissioner of the 3rd Class, to officiate as an Assistant Commissioner of the 2nd Class, with effect from the same date.

C. U. AITCHISON,

Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Simla, the 7th June 1870.

No. 1035.—The Governor General in Council is pleased to rule that when a Government Factory charges any department for work done, the charge should not be recovered in cash, but should be adjusted as follows:—

The supplying officer or department should submit, in triplicate, an invoice of the quantity and price of the work done to the officer supplied, who, on approving of the invoice, will countersign one copy which he will return to the supplying officer. The latter, on the authority of that document, will take credit for the amount passed in it, and will inform the Accountant General of the supplying officer that he has done so.

Of the other two copies of the invoice, the officer supplied will retain one in his own Office, and the other he will submit to his Accountant General for audit.

Officers intending to employ the Superintendent of Government Printing, or to procure supplies of any kind from a Government Factory, should make provision in their budget estimates precisely as if they intended to resort to the market.

The 8th June 1870.

No. 1092.—In continuation of Notification No. 426, dated the 13th May 1870, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of April last, contrasted with that of the previous years, is published for general information:—

Governments & Administrations.	April 1868.	April 1869.	April 1870.
	Rs.	Rs.	Rs.
Government of India	90,88,086	83,16,172	1,62,44,872
Bengal	1,74,76,080	1,46,38,101	1,40,54,667
British Burmah	40,52,669	33,04,052	36,16,189
North-Western Provinces ...	1,42,96,901	1,11,98,627	1,39,47,004
Oudh	31,29,595	28,98,299	35,92,342
Punjab	90,27,876	90,65,769	94,15,066
Bombay	1,93,07,606	2,61,64,991	3,67,57,721
Central Provinces	36,69,954	45,67,848	56,89,548
Madras	2,24,18,216	2,43,55,410	2,72,70,925
TOTAL ...	10,24,66,923	10,45,09,269	13,05,88,334

Published by Order of the Governor General in Council.

LEAVE AND ALLOWANCES.

The 7th June 1870.

No. 995.—Mr. T. W. Biss received charge of the office of Deputy Commissioner of Paper Currency, Nagpore Circle, on the forenoon of the 25th March 1870, and made over charge to Mr. C. R. Kiernander of the office of Deputy Accountant General, Central Provinces, on the forenoon of the 14th April following, and of the office of Deputy Commissioner of Paper Currency, Nagpore Circle, on the afternoon of the same day.

The 10th June 1870.

No. 1147.—Mr. F. M. Bland, Assistant Comptroller General of Accounts, availed himself, on the afternoon of the 26th ultimo, of the privilege leave granted to him on the 23rd idem.

SEPARATE REVENUE.

(POST OFFICE.)

The 8th June 1870.

No. 1044.—The Governor General in Council is pleased to notify the following addition to entry No. 3 in the List of Privileged Officers attached to the new Official Correspondence Rules published in the *Gazette of India* of the 12th March 1870 (page 173 to 175) :—

Entry No. 3 as at present.	*Entry as now modified.*
Adjutant General and Assistant Adjutant General of Divisions, including Staff Officer, Punjab Frontier Force; and Brigade Major, Hyderabad Contingent, and Brigade Major, Fort Saint George and Centre Division.	Adjutant General and Assistant Adjutant General of Divisions, including Staff Officer, Punjab Frontier Force; and Brigade Major, Hyderabad Contingent, Brigade Major Fort Saint George and Centre Division, and Brigade Major, Calcutta.

(ASSESSED TAXES.)

The 9th June 1870.

No. 1059.—Under the powers reserved to him in this behalf by section 43 of Act XVI. of 1870, the Governor General in Council is pleased to delegate to the Local Governments and Administrations the power to determine, after communication with each other, when any company, firm, or person has several places of business or of residence in the territories subject to different Local Governments and Administrations, which of such places of business or of residence shall, for the purposes of the Income Tax Act, be deemed to be the principal place of business or of residence. If in any case the Local Governments concerned cannot agree, the question should be referred to the Governor General in Council for decision with a statement of the facts.

(OPIUM.)

The 9th June 1870.

No. 1133.—In exercise of the powers conferred on him by the Consolidated Customs Act section 23, and of every other power enabling him in this behalf, the Governor General of India in Council is pleased to prohibit the exportation of opium not covered by a Pass,—by sea from any port or place in the Presidency of Fort St. George, or by land from that Presidency to any foreign or Native State.

The above Notification supersedes that published in the *Gazette of India* Part I., page 348, No. 609, dated the 19th May 1870.

R. B. CHAPMAN,

Offg. Secretary to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 4th June 1870.

No. 595 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Lieutenant-Colonel (Brevet Colonel) W. Olpherts, C.B. and V.C., of the Royal Artillery, to the Brigade Staff of the Army with the rank of Brigadier-General in succession to Brigadier-General J. L. Vaughan, C.B., promoted to the rank of Major-General.

The 7th June 1870.

No. 596 *of* 1870.—The following Notification by the Secretary to the Most Exalted Order of the Star of India is re-published for general information:—

STAR OF INDIA.

NOTIFICATION.

Simla, the 3rd June 1870.

No. 25.—The Queen has been graciously pleased to nominate and appoint Colonel Peter Stark Lumsden, Quarter Master General of the Bengal Army; to be Companions of the Most Exalted Order of the Star of India.

No. 597 *of* 1870—ERRATUM.—In G. G. O. No. 589, dated 2nd June 1870, granting Lieutenant-Colonel W. Gordon permission to proceed to Europe on urgent private affairs, for "Chief Instructor of Musketry," read Chief *Inspector* of Musketry.

Order Books to be corrected accordingly.

No. 598 *of* 1870.—With the approval of the Right Hon'ble the Secretary of State for India, the Right Hon'ble the Governor General in Council directs that the rates of invalid pay for Warrant Officers who elect to reside in India, after ceasing to belong to the effective list, will, as in the case of the Invalid Establishment, in future be only granted to those Warrant Officers whose disqualification for active service has not been occasioned by intemperance or irregular habits, which must be certified to by the medical attendant, the officer under whom the applicant may be serving, the head of his department, and the medical invaliding committee.

The same rule will be applicable to the members of the Medical Subordinate Department in regard to their invalid pension.

In the event of Warrant Officers or members of the Medical Subordinate Department being considered disqualified by conduct or habits for the invalid scale of pay or pension, they will be restricted to a scale of pension equivalent to the retiring pension of their rank and length of service converted into Indian currency.

The following will be the rates of retiring pension in India:—

	Rs.	As.	P.	
Deputy Commissary	150	0	0	per mensem.
Assistant ditto	100	0	0	"
Deputy Assistant ditto	75	0	0	"
Conductor	62	8	0	"
Sub-Conductor	50	0	0	"
Honorary Assistant Surgeon	125	0	0	"
Senior Apothecary...	83	5	4	"
Apothecary, 1st Class	66	10	8	"
Ditto 2nd "	50	0	0	"
Assistant Apothecary	30	0	0	"

Warrant Officers, who have not served in India or departmentally half the prescribed period to entitle them to retiring pensions, will only receive the scale of pension prescribed for the next lower rank: the pension of a Sub-Conductor in such case being that of a Serjeant-Major. Should any Warrant Officer not have served fourteen years altogether, his case will be specially considered with reference to the amount of pension, if any, to be awarded.

In like manner, medical Warrant Officers will only receive the scale of pension for the next lower grade, if they have not served three years in the grade from which they are pensioned, and if they have served less than fifteen years, their claim to any pension will be specially considered.

No. 599 *of* 1870.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Dudley Elphinstone Gouldsbury, of the 105th Foot, 2nd Wing Subaltern and Officiating 1st Wing Subaltern, 37th (The Meerut) Regiment of Native Infantry,—18th May 1869.

The 9th June 1870.

No. 600 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments:—

PUNJAB FRONTIER FORCE.—*1st Punjab Cavalry.*

Captain W. J. Forlong, 2nd Squadron Officer, Corps of Guides, to be 3rd Squadron Officer, *vice* Lieutenant R. C. Hutchinson, who exchanges into the Corps of Guides.

Corps of Guides.

Lieutenant R. C. Hutchinson, 3rd Squadron Officer, 1st Punjab Cavalry, to be 2nd Squadron Officer, *vice* Captain Forlong.

5th Goorkha Regiment (The Hazara Goorkha Battalion).

Captain W. H. Unwin, Quarter Master, to be 1st Wing Subaltern, *vice* Lieutenant E. Molloy, who exchanges. Captain Unwin will continue to officiate as Wing Officer in addition to his other duties during the period Captain E. C. Codrington may officiate as 2nd in Command and Wing Officer.

Lieutenant E. Molloy, 1st Wing Subaltern, to be Quarter Master, *vice* Captain Unwin. Lieutenant Molloy will continue to officiate as Adjutant during the absence on furlough to Europe of Lieutenant J. M. Sym, or until further orders.

No. 601 *of* 1870.—The following promotion is made in the under-mentioned corps of the Punjab Frontier Force:—

4th Sikh Infantry.

Havildar Sham Sing to be Jemadar from 18th February 1870, *vice* Hurrie Sing, deceased.

No. 602 *of* 1870.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Ensign John Corse-Scott, of the 19th Foot, 1st Wing Subaltern and Officiating Quarter Master, 37th (The Meerut) Regiment of Native Infantry,—13th May 1869.

No. 603 *of* 1870.—Ensign J. Corse-Scott, of the 19th Foot, 1st Wing Subaltern and Officiating Quarter Master, 37th (The Meerut) Regiment of Native Infantry, admitted to the Bengal Staff Corps in G. G. O. No. 602 of this date, will rank as Lieutenant in that corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 13th May 1869, subject to Her Majesty's approval.

The 10th June 1870.

No. 604 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Captain J. M. Heath, of the 20th Hussars, Officiating Brigade Major, to be a Brigade Major on the Establishment in succession to Lieutenant-Colonel J. Morland, whose tenure of service has expired.

No. 605 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.—*5th Punjab Infantry.*

Captain J. W. McQueen, 2nd in Command and Wing Officer, Corps of Guides and Officiating Commandant, 6th Punjab Infantry, to be Commandant, *vice* Captain F. H. Jenkins, appointed Commandant of the Corps of Guides.

No. 606 *of* 1870.—The under-mentioned Officers of the Medical Department, having completed twelve years' service, are promoted to the rank of Surgeon, from the date specified, under the provisions of G. G. O. No. 1060 of the 23rd December 1864, subject to Her Majesty's approval:—

Assistant Surgeons Daniel Wright, M. D., and Henry Charles Cutcliffe,—28th May 1870.

No. 607 *of* 1870.—The following orders, issued by the Government of Bombay, are confirmed:—

Granting furlough to Europe (medical certificate) to the under-mentioned Officers:—

No. 357 *of the* 18*th May* 1870.—Lieutenant Edward Barry Bishop, of the Bengal Staff Corps, 1st Squadron Subaltern, 2nd Punjab Cavalry,—for twenty months under the Regulations of 1868.

No. 358 *of the* 18*th May* 1870.—Surgeon Charles Thomas Paske, of the Medical Department,—for twenty months under the Regulations of 1868.

No. 608 *of* 1870.—Her Majesty has been pleased to appoint the under-mentioned gentleman to be an Assistant Surgeon in Her Majesty's Indian Military Forces at the Presidency of Bengal—he is accordingly admitted into the Service:—

Medical Department.

Assistant Surgeon Ambrose Hamilton Kelly,—date of arrival at Fort William, 31st May 1870.

No. 609 *of* 1870.—The under-mentioned Officers of the Bengal Staff Corps, having completed 26 years' service, are promoted to the rank of Lieutenant-Colonel, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Major George Ricketts Roberts, Major (Brevet Lieutenant-Colonel) Charles Cooper Johnson, Major Sir Edward Leeds, *Bart.*, Major (Brevet Lieutenant-Colonel) George Hutchinson, C.S.I., and Major Thomas Wollams Holland,—7th June 1870.

Major Frederick Richard Pollock, C.S.I., Major Horatio Nelson Davies, Major Alexander Irvine, and Major Robert Cony Whiting,—8th June 1870.

No. 610 *of* 1870.—The under-mentioned Officer is allowed furlough to Europe (medical certificate):—

Lieutenant-Colonel William Lowndes Randall, of Infantry,—for two years under the Regulations of 1868.

No. 611.—The under-mentioned men, declared unfit for further service by Annual Invaliding Committees, are transferred to the pension establishment:—

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	Bengal Sappers and Miners.		
Subadar-Major ...	Hunnoman Singh	Subadar-Major ...	Allahabad.
Subadar ...	Muckdoom Bux	Subadar ...	"
" ...	Kundhay Persad	" ...	Sirhind.
Staff Havildar ...	Bowanny Singh	Havildar ...	Allahabad.
Havildar ...	Gobind	" ...	Presidency.
" ...	Prag	" ...	Allahabad.
" ...	Beeham Tewarrie	" ...	Presidency.
" ...	Unguoo	" ...	Allahabad.
" ...	Soobha Singh	" ...	Sirhind.
" ...	Gudja Singh	Naick ...	"
Naick ...	Bueiawar	" ...	Allahabad.
" ...	Drigpal Singh	" ...	"
" ...	Kisree Singh	" ...	"
" ...	Binda Singh	" ...	"
" ...	Ramsahaie	" ...	Sirhind.
" ...	Sewdeen	" ...	Allahabad.
" ...	Hunoman	" ...	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	Bengal Sappers and Miners,—concluded.		
Naick ...	Devee deen	Naick ...	Allahabad.
" ...	Dingoor	" ...	"
" ...	Bhoondoo	" ...	"
" ...	Mattadeen	" ...	"
" ...	Nepal	" ...	"
" ...	Ram Deen	" ...	"
Sepoy ...	Ram Deen	Sepoy ...	"
" ...	Hussein Buccus	" ...	Sirhind.
" ...	Maun Singh	" ...	"
" ...	Mookdoom Buccus	" ...	Allahabad.
	1st Native Infantry.		
Naick ...	Lallooram	Naick ...	Allahabad.
" ...	Boonead Singh	" ...	"
" ...	Shaick Hoosain Bux	" ...	"
Sepoy ...	Bhudye Ram	Sepoy ...	"
" ...	Bharut Singh	" ...	"
" ...	Adjudeah Tewary	" ...	"
" ...	Jewrakhun Sing	" ...	"
" ...	Meer Emam Ally	" ...	"
" ...	Mahase Sookul	" ...	"
" ...	Gowhur Ally	" ...	"
" ...	Butchow Ditchett	" ...	"
" ...	Ramnarain Misser	" ...	"
" ...	Gazee Singh	" ...	"
" ...	Shaick Ally Jaun	" ...	"
Bheestee ...	Nubbee Khan	Bheestee ...	Sirhind.
	2nd Native Infantry.		
Jemadar ...	Radhay Singh	Jemadar ...	Presidency.
Havildar ...	Ramphal Opadhea	Havildar ...	Allahabad.
" ...	Dulgunjon Singh	" ...	"
" ...	Ramdeen Khan	" ...	Presidency.
" ...	Gooptawar Singh	" ...	Allahabad.
" ...	Seetul Singh	" ...	"
" ...	Hussoo Khan	" ...	"
" ...	Mohabut Singh	" ...	"
" ...	Muttra Persaud Sookul	Naick ...	"
" ...	Mattadeen Opadhea	" ...	"
" ...	Sahibdeen Singh...	" ...	"
" ...	Bisram Singh	" ...	"
" ...	Gyahdeen Ram	" ...	"
" ...	Punchum Ram	" ...	"
" ...	Rammisser Panday	" ...	"
Naick ...	Jussoo Lohar	" ...	Sirhind.
" ...	Gowreesunker Bajpaie	" ...	Allahabad.
" ...	Loharee Ram	" ...	"
" ...	Bahorun Singh	" ...	Presidency.
Sepoy ...	Nidhaun Tewary	Sepoy ...	Allahabad.
" ...	Bundhun Patuck	" ...	"
" ...	Bhola	" ...	"
" ...	Cheda Ram	" ...	"
" ...	Seetalabuccus Singh	" ...	"
" ...	Ramjeeawun	" ...	"
" ...	Lowtun Ram	" ...	"
" ...	Bindah Panday	" ...	"
" ...	Bhola Opadhea	" ...	"
" ...	Ramodheen Singh	" ...	"
" ...	Bhyrow Singh	" ...	Presidency.
" ...	Puhlwan Singh	" ...	Allahabad.
" ...	Ungnoo Lall	" ...	
	3rd Native Infantry.		
Subadar ...	Ellahee Khan	Subadar ...	Presidency.
Jemadar ...	Feroze Khan	Jemadar ...	Allahabad.
...	Sheek Golam Ally	" ...	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	3rd Native Infantry,—concluded.		
Havildar ...	Mohair Singh	Naick ...	Presidency.
" ...	Sawal Singh	Havildar ...	Sirhind.
" ...	Laluck Singh	" ...	Allahabad.
Naick ...	Duljeet Khan	Naick ...	"
" ...	Deochurn Singh	" ...	Presidency.
" ...	Sheik Madar Bux	" ...	"
Drum-Major ...	John Risdon	Drum-Major ...	Sirhind
Drummer ...	Kunhie	Drummer ...	"
" ...	Sheck Emam Bux	" ...	Allahabad.
Sepoy ...	Sheck Khoda Bux	Sepoy ...	"
" ...	Bhugwan Tewarry	" ...	"
" ...	Bhyrow Misser	" ...	"
" ...	Adjudia	" ...	"
" ...	Sohamber Singh	" ...	"
" ...	Bhyrow Singh	" ...	"
" ...	Meer Ameer Ally	" ...	"
" ...	Onsaree	" ...	"
" ...	Gun Put	" ...	Presidency.
" ...	Hunooman Doobey	" ...	Allahabad.
" ...	Ramnarain Pandy	" ...	"
" ...	Rungoo Singh	" ...	Presidency.
" ...	Kally Deen	" ...	Allahabad.
" ...	Rugnath Roy	" ...	"
" ...	Ram Churrun	" ...	"
" ...	Hurnaum	" ...	Presidency.
" ...	Hurpursad Misser	" ...	Allahabad.
" ...	Bhowany Singh	" ...	"
" ..	Ramdeen Doobey	" ...	"
Lascar ...	Jowahir Singh	Lascar ...	"
	4th Native Infantry.		
Subadar ...	Bhooreb Khan	Subadar ...	Allahabad.
Havildar ...	Adjoodhia Pandey	Naick ...	"
" ...	Hewunchul Singh	" ...	"
" ...	Moonna Singh	" ...	"
" ...	Kalkapersad Misser	" ...	"
" ...	Gungadeen Tiwarree	" ...	"
" ...	Bhugwandeen Pathuk	" ...	"
Sepoy ...	Thakoordeen Misser	Sepoy ...	"
Bhistee ...	Meer Khan	Bhistee ...	"
	5th Native Light Infantry.		
Subadar ...	Kalkadeen Sookul	Subadar ...	Allahabad.
Havildar ...	Kanday Singh	Havildar ...	"
" ...	Meer Abdool Ally	Naick ...	"
" ...	Luchmun Doobey	" ...	"
" ...	Hanooman Singh	" ...	"
Naick ...	Sobah Singh	" ...	"
" ...	Shaick Kootab	" ...	"
" ...	Bhowanny	" ...	"
" ...	Diljore Misser	" ...	Presidency.
" ...	Chundie Doobey	" ...	Allahabad.
Bugler ...	William Scott	Bugler ...	"
	6th Native Light Infantry.		
Jemadar ...	Bijore Sing	Jemadar ...	Allahabad.
Havildar ...	Shaick Buccus	Havildar ...	"
" ...	Baboo Khan	" ...	"
" ..	Dilraj Pandey	" ...	Presidency.
" ...	Bindale	" ...	Allahabad.
" ...	Buldeo Misser	Naick ...	"
Naick ..	Kissore Singh	" ...	"
" .	Jowahire Singh	" ...	Presidency.
" ...	Shaick Deen Mahomed	" ...	Allahabad.
" ...	Heeralall	" ...	"
" ...	Shaick Deenah	" ...	"
" ...	Take Singh	" ...	"
Sepoy ...	Davee	Sepoy ...	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	6th Native Light Infantry,—concluded.		
Sepoy ...	Kesseree	Sepoy ...	Allahabad.
" ...	Soobdhan Singh	" ...	"
" ...	Pahulwan Singh	" ...	"
" ...	Shaick Hossain Bux	" ...	Presidency.
Bugler ...	Gregaire Antonio	Bugler ...	Sirhind.
Tindal ...	Ruttee Ram	Tindal ...	Allahabad.
Bhistee ...	Ghassoo	Bhistee ..	Presidency.
	7th Native Infantry.		
Drummer ...	John Biscoe	Drummer ...	Sirhind.
	8th Native Infantry.		
Havildar ...	Nunda	Naick ...	Sirhind.
Naick ...	Byznath Pandy	Sepoy ...	Allahabad.
Drummer ...	Andrew Mingle	Drummer ...	Sirhind.
Sepoy ...	Gungah	Sepoy ...	Allahabad.
" ...	Girdhary Singh	" ...	Presidency.
" ...	Debeedeen Misser	" ...	Allahabad.
" ...	Ramsewuk Pandy	" ...	"
" ...	Ramrutcha Singh	" ...	Presidency.
" ...	Sewram Tewary	" ...	Allahabad.
" ...	Narain Oustee	" ...	"
" ...	Debee Apadia	" ...	Presidency.
" ...	Soomair Misser	" ..	Allahabad.
" ...	Rampursad Singh	" ...	"
Tindal ...	Shaick Wuzeer	Tindal ...	Presidency.
	9th Native Infantry.		
Havildar ...	Shekh Nuzzuff Ally	Havildar ...	Presidency.
Drummer ...	John Robert...	Drummer ...	"
Sepoy ...	Shekh Khoda Bux	Sepoy ...	Allahabad.
" ...	Baz Khan	" ...	"
" ...	Surfraz Khan	" ...	"
" ...	Nepal Singh	" ...	"
	10th Native Infantry.		
Subadar ...	Churt Singh	Subadar ...	Sirhind.
Havildar ...	Dewa Singh	Havildar ...	"
" ...	Fuzuldeen	" ...	Trans-Ravee.
" ...	Sham Singh	" ...	Sirhind.
" ...	Jewahir Singh	" ..	Trans-Ravee.
Naick ...	Shaik Munour Ally	Naick ..	Presidency.
" ...	Oudhe Singh	" ...	Allahabad.
" ...	Lowton Ditchit	" ...	"
" ...	Dhowl Singh	Sepoy ...	Presidency.
Sepoy ...	Sew Churn Singh	" ..	Allahabad.
" ...	Ramrekha Pattuck	" ...	Presidency.
" ...	Sewgoolam	" ...	"
" ...	Pranu Tewary.	" ...	Allahabad.
" ...	Ufzul Khan	" ...	"
" ...	Sheik Unwar	" ...	Presidency.
	11th Native Infantry.		
Havildar ...	Nehal Ram	Naick ...	Allahabad.
Drummer ...	Shaik Bholun	Drummer ...	"
Sepoy ...	Ramputt Singh	Sepoy ...	Presidency.
" ...	Rujjoo Ram	" ...	"
" ...	Lalta Aginhottry	" ...	Allahabad.
" ...	Gunga Ram	" ...	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	12th (The Khelat-i-Ghilzie) Native Infantry.		
Havildar ...	Tukoor Misser	Havildar ...	Allahabad.
" ...	Shaick Jewa	" ...	"
" ...	Narain	" ...	"
" ...	Hunnomaun	" ...	"
Naick ...	Nunda	Naick ...	"
" ...	Ghassie Ram	" ...	"
" ...	Ramyad Misser	" ...	"
" ...	Gokul Oja	" ...	"
" ...	Muthio	" ...	"
" ...	Lutchmun Tewary	" ...	"
" ...	Munohur Singh	" ...	"
Sepoy ...	Ruttun Singh	Sepoy ...	"
" ...	Narain Sookul	" ...	"
" ...	Nowlut Panday	" ...	"
" ...	Ramkissoon Opudhea	" ...	"
" ...	Mudhow	" ...	"
" ...	Adjoodhea Singh	" ...	"
" ...	Bheekun Singh	" ...	"
" ...	Persaud	" ...	"
" ...	Ramgurrunthie Doobay	" ...	"
" ...	Nowlut Singh	" ...	"
" ...	Booihawun Ram...	" ...	"
" ...	Kalka Singh	" ...	"
" ...	Mattadeen Ram	" ...	"
" ...	Jowahier Singh	" ...	"
" ...	Bhowanieddeen	" ...	"
" ...	Rambhoun Doobay	" ...	"
" ...	Bulwunt Singh	" ...	"
" ...	Juggernauth Tewarry	" ...	"
" ...	Kewat Singh	" ...	Sirhind.
" ...	Ramsahoy Tewarry	" ...	Allahabad.
" ...	Shaick Ghazee Bux	" ...	"
	13th (The Shekawattee) Native Infantry.		
Havildar ...	Tulla	Havildar ...	Sirhind.
Naick ...	Golab	Sepoy ...	"
Sepoy ...	Bhoora	" ...	"
" ...	Shaik Peer Bux	" ...	"
" ...	Taja	" ...	"
	14th (The Ferozepore) Native Infantry.		
Subadar ...	Bhoop Singh	Subadar ...	Sirhind.
" ...	Maun Singh	" ...	"
Jemadar ...	Lehna Singh	Jemadar ...	"
" ...	Khuzan Singh	" ...	"
" ...	Matab Singh	" ...	"
" ...	Khuzan Singh	" ...	"
" ...	Jeeta Singh	Havildar ...	"
Havildar ...	Sham Singh	" ...	"
" ...	Burkut Ally	" ..	"
" ...	Dull Singh	" ...	"
" ...	Dalleil Singh	" ...	"
" ...	Dayal Singh	Naick ...	"
" ...	Dawah Singh	" ...	"
" ...	Nehal Singh	" ...	"
" ...	Ram Singh	" ...	"
" ...	Kaun Singh	Havildar ...	"
" ...	Nowdh Singh	" ...	"
" ...	Shaia Singh	" ...	"
" ...	Deewan Singh	Naick ...	"
" ...	Kupoor Singh	" ...	"
Naick ...	Beer Singh	" ...	"
" ...	Joodh Singh	" ...	"
" ...	Subail Singh	Sepoy ...	"
" ...	Beer Singh	" ...	"
" ...	Johaier Singh	" ...	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	14th (The Ferozepore) N. I.,—concluded.		
Fife-Major ...	Subail Singh	Fife-Major ...	Sirhind.
Sepoy ...	Ram Singh	Sepoy ...	"
" ...	Bhoodh Singh	" ..	"
" ...	Futteh Singh	" ...	"
" ...	Mahomed Shuffee	" ...	Presidency.
	15th (The Loodianah) Native Infantry.		
Havildar ...	Shaick Bysakee	Havildar .	Sirhind.
" ...	Suhale Singh	" ..	"
" ...	Lukka Singh	" ..	"
" ...	Sookha Singh	" ...	"
" ...	Nehall Singh	Naick ..	"
Naick ...	Sookha Singh	" ..	"
" ...	Khuzan Singh	Naick ...	Sirhind.
" ...	Shaick Hussain	" ...	"
Sepoy ...	Gowra	Sepoy ...	"
	16th (The Lucknow) Native Infantry.		
Subadar ...	Dabee-deen Opudiah	Subadar ...	Allahabad.
Naick ...	Luchmun Tewary	Naick ...	Sirhind.
	17th (The Loyal Poorbeah) Native Infantry.		
Havildar ...	Daviedeen Misser	Havildar ...	Allahabad.
" ...	Gyan Singh	" ...	Presidency.
" ..	Harpaul Singh...	" ..	Allahabad.
Naick ...	Myheep Singh	Naick ...	Presidency.
Bheestee ...	Shaick Puckkowree	Bheestee ..	Sirhind.
	18th (The Alipore) Native Infantry.		
Havildar ...	Lallbeharee Pandee	Havildar ...	Presidency.
" ..	Kunhaya	" ...	Sirhind.
" ...	Ruggoobeer Misser	" ...	Allahabad
Naick ...	Sheikh Muchoo	Naick ...	Presidency.
" ...	Rutchpal Singh	" ...	"
" ...	Sheikh Hossein Bux	" ...	"
" ...	Mahabul Mhatoo	" ...	"
" ...	Ramlall Dass	" ...	Allahabad.
" ...	Bachoo Raoot	" ...	Presidency.
Sepoy ...	Sheik Hurkoo	Sepoy ..	"
" ...	Davee Misser	" ...	Allahabad.
" ...	Perroutee Ram	" ...	"
" ...	Roopun Singh	" ...	Presidency.
" ...	Sheikh Deedar Buksh	" ...	"
" ...	Chitbahal Sah	" ...	"
" ...	Oomrao Khan	" ...	Allahabad.
" ...	Fouzdar Singh	" ...	Presidency.
" ...	Jankee Uginhotree	" ...	Allahabad.
" ...	Dilram Mhatoo	" ...	Presidency.
" ...	Girdharee Chowbee	" ...	"
" ...	Deendial Pandee...	" . .	Allahabad.
" . .	Unwur Singh	" ...	Presidency.
" ...	Hunsraj Singh	" ...	Allahabad.
" ...	Bhoolun Khan	" ...	Sirhind.
" ...	Sew Churrun Singh	" ...	Presidency.
" ...	Bhurrut Mhatoo	" ...	"
" ...	Sewdan Doobee	" ...	Allahabad.
" ...	Meer Mahboob Ali	" ...	Presidency.
	19th (Punjab) Native Infantry.		
Havildar ..	Beur Singh	Havildar ...	Sirhind.
" ...	Khan Singh	" ...	Trans-Ravee.
Sepoy ...	Sewburut Chowby	Sepoy ...	Presidency.
" ...	Lalla Gobind	" ...	Sirhind.
" .	Sooruj Buccus Singh	" ...	Allahabad.

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	19th (Punjab) N. I.,—concluded.		
Sepoy ...	Purtab Ram	Sepoy ...	Presidency.
" ...	Adjoodhia Opadhia	" ...	"
" ...	Dirguj Singh	" ...	Allahabad.
" ...	Preetum Ram	" ...	Presidency.
" ...	Goorhoo Pandy	" ...	"
	20th (Punjab) Native Infantry.		
Subadar ...	Cowdoo	Subadar ...	Trans-Ravee.
Havildar ...	Hookum Singh	Havildar ...	Sirhind
Naick ...	Hakim Singh	Naick ...	"
	21st (Punjab) Native Infantry.		
Havildar ...	Ditta	Havildar ...	Trans-Ravee.
" ...	Run Singh	" ..	Sirhind.
" ...	Aman Tewaree	" ...	Allahabad.
" ...	Thamun Singh	Naick ...	Sirhind.
Bugler ..	Mahamed Khan	Bugler ...	Presidency.
Bhistee ...	Womra	Bhistee ...	Sirhind.
	22nd (Punjab) Native Infantry.		
Naick ...	Lowton Singh	Naick ...	Allahabad.
Sepoy ...	Kassee Singh	Sepoy ...	"
" ...	Nund Singh	" ...	Sirhind.
" ...	Mungul	" ...	"
" ...	Kan Singh	" ...	"
	24th (Punjab) Native Infantry.		
Havildar ...	Bassoo Singh	Havildar ...	Sirhind.
Sepoy ...	Bustee Singh	Sepoy ...	"
" ..	Hakum Deen	" ...	"
" ...	Gundah Singh	" ...	Trans-Ravee.
	25th (Punjab) Native Infantry.		
Havildar ...	Kala Singh	Havildar ...	Sirhind.
" ...	Gunesah Singh	" ...	"
" ...	Nutha Singh	Naick ...	"
" ...	Gunda Singh	" ...	"
	25th (Punjab) Native Infantry.		
Naick ...	Shekh Golam	Naick ...	Sirhind.
" ...	Dewah Singh	" ...	"
Bugler ...	Bulbeer Singh	Bugler ...	"
Sepoy ...	Gurjah Singh	Sepoy ..	"
" ...	Jungbaz Khan	" ...	"
	26th (Punjab) Native Infantry.		
Havildar ...	Laina Singh	Havildar ...	Sirhind.
Naick ...	Luchmun	Naick ..	"
	27th (Punjab) Native Infantry.		
Subadar ...	Ghurreeb Khan	Subadar ...	Sirhind.
" ...	Jeet Allie	" ..	"
" ...	Chunda Singh	" ..	"
Havildar ...	Golam Allie	Havildar .	Trans-Ravee.
" ...	Hussun Mahomed	" ...	"
Naick ...	Sobba Singh	Naick ...	Sirhind.
Sepoy ...	Mustan Singh	Sepoy ...	"
" ...	Hurbunse	" ...	Allahabad.

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	27th (Punjab) N. I.,—concluded.		
Sepoy	Oottum Singh	Sepoy	Sirhind.
"	Nehal Singh	"	"
"	Khoosial Singh	"	"
"	Eessur Missur	"	"
"	Roopah	"	"
	28th (Punjab) Native Infantry.		
Havildar	Phandee	Havildar	Sirhind.
"	Beer Bull	"	"
"	Goolaub Khan	"	"
"	Deewan Ally Khan	"	"
"	Gobinda	"	"
"	Punjab Singh	Naick	"
Naick	Roop Singh	"	"
	29th (Punjab) Native Infantry.		
Subadar	Jymul Singh	Subadar	Sirhind.
Havildar	Chunda Singh	Havildar	"
Naick	Kishen Singh	Naick	"
"	Jewun Singh	"	"
"	Hurree Singh	"	"
Sepoy	Char Khan	Sepoy	Trans-Ravee.
	30th (Punjab) Native Infantry.		
Jemadar	Murdan Allee	Jemadar	Trans-Ravee.
Havildar	Niddhan Singh	Naick	Sirhind.
Naick	Azeez Khan	"	"
"	Goordut Singh	"	"
"	Gya Deen	"	Allahabad.
Sepoy	Kootub Deen	Sepoy	Sirhind.
	31st (Punjab) Native Infantry.		
Sepoy	Bucktawur	Sepoy	Trans-Ravee.
"	Oomrah		Sirhind.
	32nd (Punjab) Native Infantry.		
Havildar	Sheik Mahomed Jukhee	Havildar	Presidency.
Sepoy	Kullian Khan	Sepoy	"
	33rd (The Allahabad) Native Infantry.		
Sepoy	Sewumber	Sepoy	Allahabad.
	35th (The Mynpoorie) Native Infantry.		
Subadar	Tukhee Mahomed	Subadar	Trans-Ravee.
Havildar	Chadee Ram	Havildar	Allahabad.
"	Bissoondut Doobey	"	"
Naick	Shaick Utteemoolah	Naick	Presidency.
	36th (The Bareilly) Native Infantry.		
Subadar	Bhowany Singh	Subadar	Allahabad.
Sepoy	Sultan Bux	Sepoy	Sirhind.
	37th (The Meerut) Native Infantry.		
Havildar	Heera Sing	Naick	Sirhind.
Naick	Kalay Khan	"	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	39th (Allygurh) Native Infantry.		
Jemadar ...	Sewdaun Singh	Jemadar ...	Allahabad.
Havildar ...	Futteh Singh	Havildar ...	Sirhind.
" ...	Jodla	"	Allahabad.
" .	Nathoo Singh	Naick ...	"
Naick ...	Maun Singh	" ..	Sirhind.
Sepoy ...	Ootum Singh	Sepoy ..	"
" ...	Punjab Singh	" ...	"
	40th (The Shahjehanpore) Native Infantry.		
Jemadar ...	Bhoota Singh	Jemadar ...	Sirhind.
" ..	Meer Ally Buksh	" ...	"
	41st (The Gwalior) Native Infantry.		
Subadar ...	Fukeer Mahomed	Subadar ...	Trans-Ravee.
Havildar ..	Khujan Singh	Havildar ..	Sirhind.
	42nd (Assam) Native Infantry.		
Jemadar ..	Ram Kissun Khuttree	Jemadar ...	Presidency.
Havildar ..	Obhiman Ojha	Havildar ...	"
" ...	Kissoondyal Singh	" ...	"
" ...	Mohun Chowbey	" ...	"
" ...	Goomanee Thappa	" ...	"
Naick ...	Muddoo Khan	Naick ...	"
Bugler ..	Sheikh Fazel	Bugler ...	"
Sepoy ...	Doobul Thappa	Sepoy ...	"
" ...	Mohun ram	" ..	"
" .	Gobind Singh	" ...	"
" .	Surubjeet Lalla	" ...	"
" ...	Bhuggutbeer Thappa	" ...	"
" ...	Joyndy Khan	" ..	"
	43rd (Assam) Native Infantry.		
Subadar ...	Selim	Jemadar ...	Presidency.
Havildar ...	Assooah Ram	Havildar ...	"
" ...	Pooa Ram	" .	"
" ...	Shaick Ally Bux	" ...	"
" ...	Muttra Sookul	" ...	Allahabad.
" ..	Sahibloll Doobey...	" ...	"
Naick ...	Lutchmun Singh...	Naick ..	Presidency.
" ...	Moodoo ram	" ...	"
" ..	Emam Allee Khan	" ...	"
" ...	Ramgut Tewaree	" ..	"
" .	Sewdial Doobey	" .	Allahabad.
" ...	Subdar Ally Khan	" ...	Presidency.
Sepoy ...	Maun	Sepoy ...	"
	44th (Sylhet) Native Infantry.		
Subadar-Major ..	Shaick Durbess...	Subadar-Major ...	Presidency.
Subadar ..	Sew Sanker Sing	Subadar ...	"
" ...	Luchmee Kunth...	"	
" ...	Runjeet Singh	" ...	"
Jemadar ...	Durria Singh	Jemadar ...	Allahabad.
" ..	Dhunbeer Groom	" ..	Presidency.
" ...	Goomany Ram	" ..	"
" ...	Madar Bux	" ..	"
Havildar ...	Chunder Beer Khuttree	Havildar ..	"
" ...	Sunkur Tewary	" .	"
" ...	Dewraj Singh	" ...	"
" ...	Gopaul Singh	" ...	"
" ...	Pahul Singh	" ...	"
" ...	Ummur Singh	" ...	"
Naick ...	Shaick Ally	Naick ...	"
" ...	Khoob Lall Singh	" ...	"
" .	Joynarain Panday	" ...	"
" ...	Nund Lall Opadiah	" ...	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	44th (Sylhet) N. I.,—(concluded.)		
Naich ...	Kurbeer Khuttree	Sepoy ...	Presidency.
Bugle-Major ...	Damodhur Ram	Bugle-Major .	"
Sepoy ...	Mooheeput Singh	Sepoy .	"
" ..	Ram Chureetur Singh	" .	"
" ...	Radha Kissoon Singh	" .	"
" ...	Maun Singh	" ..	"
" ...	Reepoo Murdun...	" ...	"
" ...	Ram Bhujun Singh	" ...	"
" ...	Umreet Singh	" ...	"
	45th (Rattray's Sikhs) Native Infantry.		
Jemadar ...	Mokum Deen	Jemadar ...	Sirhind.
Havildar ...	Hedayutt Oollah	Havildar ...	"
Naick ...	Unnoke Singh	Naick ...	"
	1st Goorkha Regiment.		
Jemadar ...	Jookoo Moharrah	Jemadar ...	Sirhind.
" ...	Khallia Bandaree	Havildar ...	"
Havildar ..	Dalbahadoor Kawas	" ...	"
" ..	Rutton Singh Mahura	" ..	"
" ...	Singbeer Thappa	" ...	"
" ...	Goordian Brahmin	" ...	"
Naick ...	Jugbeer Sarkie	Naick ...	"
" ...	Rutton Singh Khettree	" ...	"
" ...	Kurm Singh Boodathokie	" ..	"
" ...	Toolaram Goorung	" ...	"
" ...	Kasseeram Goorung	" ...	"
" ...	Rosshnoo Raot	" ...	"
" ...	Roop Sing Brahmin	" ...	"
" ...	Bhagiruth Ram	" ...	"
" ...	Dhuneeram Kenait	" ...	"
" ...	Nathoo Kunait	" ...	"
Sepoy ..	Taraputty Joicee	Sepoy ...	"
" ...	Soondroo Bramin	" ...	"
" ...	Jeetman Sing Nemar	" ...	"
" ...	Bugdul Rana	" ..	"
" ...	Kalloo Thappa	" ...	"
" ...	Hurrukbeer Thappa	" ...	"
" ...	Jugbeer Rana	" ...	"
" ...	Poorun Goorung	" ...	"
" ...	Kishna Girtee	" ...	"
" ..	Pertemen Girtee	" ...	"
" ...	Moteeram Bist	" ...	"
" ...	Dhunsing Goorung	" .	"
" ...	Mithnoo Demaie	" ...	"
" ...	Jeelmaun Singh Newar	" ...	"
" .	Kuntabeer Thappa	" ...	"
" ...	Koomer Sing Nugerkotee	" ...	"
" ..	Seebram Demaie	" ...	"
" ...	Sib Sing Gosain	" ...	"
	2nd Goorkha (The Sirmoor Rifle) Regiment.		
Jemadar ...	Dhurmoo Asswall	Jemadar ...	Sirhind.
Havildar ...	Neerput Routh	Havildar ...	"
Rifleman ...	Kasseeram Thappa	" ...	"
	3rd Goorkha (The Kumaoon) Regiment.		
Subadar ..	Daib Singh Nagee	Subadar ...	Sirhind.
" ...	Rugbeer Singh Mull	" ...	"
Jemadar ...	Run Singh Rawut	Jemadar ...	"
Havildar ...	Ivan Muhrah	Havildar ...	"
" ..	Doolah Bisht	Naick ...	"
" ..	Bijie Singh Rout	" ...	"
" ..	Luchmun Ghallia	" ...	"
" ..	Kurrum Singh Khuttree	" ...	"

Rank.	Names.	In what Rank pensioned.	Circle of Payment.
	3rd Goorkha (The Sirmoor Rifle) Regiment,—concluded.		
Havildar ...	Kalloo Ranah	Naick ..	Sirhind.
,, ...	Buldeo Bisht	,, ...	,,
Naick ...	Balluckram Koormeo	,, ...	Allahabad.
,, ...	Dhun Singh Ranah	,, ...	Sirhind.
,, ...	Keem Singh Nagee	,, ...	,,
,, ...	Indrabeer Goarun	,, ..	,,
,,	Rutton Singh Katee	,, ...	,,
,, ...	Jogeah Ranah	,, ...	,,
,, ...	Mahabeer Thappa	,, ...	,,
,, ..	Jeet Singh Nagee	,, ..	,,
,, ..	Uchab Singh Khawas	,, ..	,,
Sepoy ...	Rutton Singh Nagee	Sepoy ...	,,
,, ...	Seeb Singh Bisht	,, ...	,,
,, ...	Ram Singh Mahtab	,, ...	,,
,, ...	Gumweer Singh Bhundaree	,, ...	,,
,, ...	Lall Singh Rawat	,, ...	,,
	4th Goorkha Regiment.		
Subadar ...	Puddum Singh Bhundarie	Subadar ...	Sirhind.
Jemadar ...	Jusbeer Demaie	Jemadar ...	,,
Havildar ...	Bhowan Singh Doura	Havildar ...	,,
...	Surbjeet Goorung	,, ...	,,

No. 612 *of* 1870.—The services of Lieutenant T. W. Sandes, of the Madras Staff Corps, Quarter Master, 30th Regiment, Madras Native Infantry, are placed at the disposal of the Foreign Department.

H. K. BURNE, *Colonel,*

Secretary to the Govt. of India.

MARINE DEPARTMENT.

NOTIFICATIONS.

Simla, the 9th June 1870.

No. 7 *of* 1870.—The following temporary appointments in the Marine Department are sanctioned until further orders, and with effect from the 29th March 1870, consequent on the appointment of Captain T. M. Philbrick, 1st Assistant Master Attendant and Officiating Deputy Master Attendant, to officiate as Master Attendant :—

Captain A. Baker, Extra Assistant Master Attendant and Agent for Transports, and Officiating 1st Assistant, to officiate as Deputy Master Attendant.

Captain E. J. Butler, 2nd Assistant Master Attendant and Officiating Agent for Transports, to officiate as 1st Assistant Master Attendant.

Lieutenant F. Warden, Officiating 2nd Assistant Master Attendant and Agent for Government Consignments, to officiate as Agent for Transports.

Captain I. V. Falle to officiate as 2nd Assistant Master Attendant.

No. 8 *of* 1870.—His Excellency the Governor General in Council is pleased to appoint Captain S. G. Boon, Superintendent of the Government Dock-yard, to officiate as Master Attendant of Calcutta, in addition to his other duties, as a temporary arrangement, and until further orders, *vice* Captain Philbrick, resigned.

H. K. BURNE, *Colonel,*

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 7th June 1870.

No. 205.—Major W. R. Johnson, M.S.C., Superintending Engineer, 2nd Class, 2nd Grade, officiated as Chief Engineer and Secretary to the Chief Commissioner of Mysore from the 2nd April 1870, during the absence of Colonel C. V. Wilkieson, R.E., on privilege leave; and Lieutenant C. Bowen, R.E., Executive Engineer, 4th Grade, Assistant to the Chief Engineer, held charge of the Superintending Engineer's Office during the same period.

The 9th June 1870.

No. 206.—Baboo Ramgopaul Paul, Probationary Overseer, 2nd Grade, British Burmah, is permanently appointed to the Public Works Department.

The 10th June 1870.

No. 207.—Mr. W. Stenhouse, temporary Supervisor, 2nd Grade, British Burmah, is permanently appointed to the Public Works Department as a Sub-Engineer of the 3rd Grade, and remains posted to that Province.

No. 208.—His Excellency the Governor General in Council is pleased to make the following promotions in the Railway Branch of the Public Works Department, with effect from 1st March 1870 :—

ENGINEER ESTABLISHMENT.

From 3rd to 2nd Grade Executive Engineer.

Mr. J. Gordon	Punjab.
Mr. E. J. Martin	North-Western Provinces.

From Engineer Apprentice to 3rd Grade Assistant Engineer.

Mahtab Chunder Mullick	North-Western Provinces.
Muttey Lall Dey	Ditto.

UPPER SUBORDINATE ESTABLISHMENT.

From 1st Grade Overseer to 2nd Grade Supervisor.

Serjeant J. Troup	Punjab.
Shoshi Bhosun Mookerjee	North-Western Provinces.
Rakhul Doss Roy	Ditto.

REVENUE—FORESTS.

The 4th June 1870.

No. 10*F.*—Mr. A. P. Aylmer, Sub-Assistant Conservator of Forests in British Burmah, is appointed to officiate as an Assistant Conservator, 3rd Grade, in that Province, with effect from this date, *vice* Mr. W. C. Midwinter, appointed to officiate as an Assistant Commissioner.

TELEGRAPH.

The 4th June 1870.

No. 204.—Mr. G. A. Goslin, Assistant Superintendent, 1st Grade, is granted eighteen months' leave to Europe on medical certificate under paragraph 11 of the Uncovenanted Service Absentee Rules, with effect from the date on which he may avail himself of it, also preparatory leave for one month from the 14th May.

W. A. CROMMELIN, *Colonel, R.E.,*

Offg. Secretary to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 11, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

GREAT TRIGONOMETRICAL SURVEY OF INDIA.

NOTIFICATIONS.

Mussoorie, the 2nd June 1870.

No. 27 *of* 1870.—Mr. J. G. Rendell, Assistant Surveyor, 4th Grade, has been permitted to resign his appointment with effect from the 16th of March 1870.

No. 28 *of* 1870.—Mr. E. F. Litchfield, Assistant Surveyor, 4th Grade, has been granted one month's privilege leave from the 11th of April.

J. T. WALKER, *Colonel, R.E.,*
Superintendent, G. T. Survey of India.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, estimated value, Rupees.	Certificates issued for Rupees.	Balance of Bullion		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
May 23rd, 1870 ...	..	1,29,350	25,764	4,36,070	70,80,717
„ 24th „ ..	...	..	...	...	
„ 25th „ ...	5,766	...	31,530	4,36,638	70,80,717
„ 26th „ ...	...	19,291	7,878	4,56,201	70,80,717
„ 27th „ ...	...	...	5,613	4,56,173	70,80,717
„ 28th „ ...	...	...	11,345	4,56,148	70,80,717

CALCUTTA MINT,
The 30th May 1870.

H. HYDE, *Lieut.-Col.,*
Mint Master.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	Silver tendered, estimated value, Rupees.	Certificates issued for Rupees.	BALANCE OF BULLION		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
May 30th, 1870	5,243	3,500	13,122	2,59,584	70,80,717
„ 31st „	.....	5,894	7,389	83,544	71,80,717
June 1st „	1,023	.....	3,249	83,533	71,80,717
„ 2nd „	4,873	.....	13,289	33,530	66,80,717
„ 3rd „	.....	.....	13,285	33,571	66,80,717
„ 4th „	.....	5,315	3,327	38,292	66,80,717

CALCUTTA MINT;
The 6th June 1870.

H. HYDE, *Lieut.-Col.*,
Mint Master.

POST OFFICE.

Calcutta, the 30th May 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 28th May 1870.

AUDTH BUNDHU GUHO.
Allen, W.

BRAN, W.
Banerjee, W. E.
Bremner, G. J. A.
Blond, J.
Brown, G.
Bonnaud, W.
Bowen, S. W.
Britts, W. J.
Brindabun Chunder Paul.

CARATHERS, LIEUT.-COL. R. W.
Campbell, F.
Clark, H. G. D.
Cutter, Palmer and Co.
Christmas, H.
CORDELL, C.
Compton, C. H.
Conlan, Mrs. M.
Cannett, C.
Christopher, D. M.
Cameron, A.
Cockburn, W.
Crosbie, Mrs.

ELIZA, A.

FRASER, J.

GAGAN CHUNDER DEY.
Goss, W.
Gomes, S. A.

HARRIS, MRS.
Harris, Ensign.
Hartley, C.
Harris, Ensign W.
Hopkins, J.
Holdsworth, Captain G.

ISSUR CHUNDER MOOKERJEE.
Ingram, Lockie and Co.

JONES, J. A.
Jagat Chunder Dass.
Johnson, W.

KENING, W. P.
Keighly, A. M.
Kalipursad Mookerjee.

LEEDIS, Miss J.
Lokie and Co.
Lynch, Mrs. M. A.
Leigh, C. E.
Lemoss, J. B.

MANULE, MRS.
Myers, F. M.
Mohendra Nath Basur.
McAlpine, J. L.
Messrs. Luttle, Charles & Co.
McMardo, General.
Mackie, T. E.
Money Lall Chatterjee.
Marshall, C. W.

NEWBORN, MRS. J.

OLLIVER, MRS. M.
O'Callaghan, J. J. M.
O'Connor, W.

PEPP, G. J.
Pemberton, H. L.
Patterson, Mrs. M.
Phillips, W.
Pereira, J. W.
Pope, C. H.
Phillips, A. W.

QUILLET, L. A.

ROBERTS, H.
Rose, H.
Rajbullub Bose.
R. N.
Reed, R. L.
Rushu Chunder Doss.
Ross, J.
Robert, H.
Ramnath Sewpersad.
Robert, R.
Ross, Major P. G.
Rind, A. T. L. A.
Reeves, G.
Raven, C. W.

SAUNDERS, J. C.
Shields, Mrs. A.
Seth, Mrs. J.
Syud Mofuzular Ruhman.
Shem, Major.
Smyth, Lieut. S. G.
Saintyves, Mrs. A.

THOMPSON, MRS. J. E.
The Officer Commanding European Battery, Royal Artillery.
Toolman, Mrs.
Tracey, C.
Troylokhonath Mookerjee.
Thomas, W.

Wilson, Captain C. W.
Warder, G. H. F.
Wise, C.
Williams, H.
Walton, Mrs.
Whitenbury.
Wyatt, Miss F.
Young, W.

W. H. McGOWAN,
Post Master of Calcutta.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 31st May 1870.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital paid up		2,20,00,000	0	0
Reserve Fund		15,69,366	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	65,03,482 9 11	1,99,19,011	0	6
Ditto ditto at Branches ...	1,34,15,528 6 7			
Other deposits at Head Office and Branches		2,78,44,742	7	0
Bank Post Bills, &c.		16,58,339	13	0
Sundries		9,52,333	13	4
Total ..		7,39,43,794	0	3

ASSETS.		Rs.	A.	P.
Government Securities		91,92,053	12	0
Loans on Government Securities at Head Office and Branches ...		49,80,218	4	3
Accounts of Credit on ditto ditto ditto ...		47,57,617	0	3
Mercantile Bills discounted at ditto ditto ...		2,26,93,276	3	2
Dead Stock		11,48,296	1	3
Stamps		12,703	3	0
Balances with other Banks		5,25,318	9	1
Sundries		73,772	2	5
		4,33,83,255	3	5
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,25,76,449 13 6	3,05,60,538	12	10
Cash and Currency Notes at Branches ..	1,79,84,088 15 4			
Total ...		7,39,43,794	0	3

By Order of the Directors,

J. GORDON,
Chief Accountant & Deputy Secretary.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the books of the Bank of Bengal on the 31st May 1870.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 PER CENT LOANS							4½ PER CENT.		5 PER CENT.		5½ per cent. Loan of 1859-60.	5 PER CENT. DEBENTURES FOR							TOTAL AMOUNT
														2 years.		3 years.		5 years	10 years.	15 years.	
		of 1824-25.	of 1829-29.	of 1832-33.	of 1835-36	of 1842-43.	of 1854-55	Transfer of 1865.	of 1856-57.	Transfer Loan dated 15th July 1870.	F. W. of 1854-55.	of 1856-57.		Repayable January 1869	4½ per cent Transfer Loan repayable 4th July 1870.	Repayable January 1870.	4½ per cent. Transfer Loan repayable 4th July 1871.	Repayable June 1872.	Repayable June 1877.	Repayable June 1882.	
Balance of 14th May 1870	53,100	34,133	2,346	21,24,373	40,65,900	1,55,27,300	1,23,25,000	1,51,20,500	14,500	44,95,500	6,20,100	5,66,58,200	4,16,66,100	..	60,000	1,65,000	11,67,000	32,44,000	29,96,000	33,44,000	16,36,83,052
Add—																					
Amount enfaced at Madras between 15th and 31st May 1870 ..	..	..	..	..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Amount enfaced at Bombay between 15th and 31st May 1870 ..	..	..	..	..	4,000	9,700	12,000	4,000	..	..	..	2,31,400	7,51,000	..	..	..	..	..	..	..	10,12,100
Amount enfaced at Calcutta between 15th and 31st May 1870	..	..	..	..	1,000	65,300	25,000	1,56,600	London list ..	1,18,700 4,000	..	1,49,400	1,42,000	..	..	..	..	60,000	1,00,000	1,000	8,23,000
TOTAL ..	53,100	34,133	2,346	21,24,373	40,70,900	1,56,02,300	1,23,62,000	1,52,81,100	14,500	46,18,200	6,20,100	5,70,39,000	4,25,59,100	..	60,000	1,65,000	11,67,000	33,04,000	30,96,000	33,45,000	16,55,18,152
Deduct—																					
Amount written off in the London Registers	..	..	..	..	10,900	3,01,400	2,48,700	2,84,700	..	2,000	2,18,500	21,000	1,18,000	..	..	..	..	..	..	..	12,05,200
Balance on 31st May 1870 ..	53,100	34,133	2,346	21,24,373	40,60,000	1,53,00,900	1,21,13,300	1,49,96,400	14,500	46,16,200	4,01,600	5,70,18,000	4,24,41,100	..	60,000	1,65,000	11,67,000	33,04,000	30,96,000	33,45,000	16,43,12,952

Note.—From 9th June 1867 to 31st March 1870 enfaced from India 789 lakhs, re-transferred from London 506 lakhs.
" 1st April 1870 " 14th April " " " 8 " " " 24 "
" 15th " " " 30th " " " " 43 " " " 23 "
" 1st May " " 14th May " " " " 35 " " " 9 "
" 15th " " " 31st " " " " 18 " " " 12 "

893 — 574 lakhs
574

Balance against India .. 319 lakhs

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, 3rd June 1870.

G. W. MOULTRIE,
Offg. Secretary and Treasurer.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 11, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Memorials to the Queen and the Secretary of State for India, &c.

The undersigned Vakeel and Attorney formerly practising in Bengal and North-West Provinces, has established an Office in London for the conduct of appeals for justice from Native and European residents in India. For particulars apply by letter to—

LONDON, *27th April* 1870

RICHD. CHAS. SAUNDERS,
17 A, *Great George Street,*
Westminster, London, S. W

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MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor General's Office, Calcutta, during the month of April 1870.

Sole Agents in Calcutta,—MESSRS. THACKER, SPINK & Co., St. Andrew's Library.

Description.	Size.	PRICE. Unmounted.
		Rs. A.
REVENUE SURVEY MAPS. *Scale* 1 *mile* = 1 *inch.*		
District Bhundara, Main Circuit, No. 12	Double Elephant ..	1 8
Do. do. „ „ No. 13	Atlas ...	1 0
Do. Balaghât „ „ No. 20	Do.	1 0
Purgunnah Purtabghur, District Bhundara, Main Circuit, No. 15 ...	Double Royal ...	1 0
Index Central Provinces, District Seonee, Scale 8 miles = 1 inch ...	½ sheet Royal ...	*Gratis.*
TOPOGRAPHICAL SURVEY MAPS. *Scale* 1 *mile* = 1 *inch.*		
Rewah Sheet No. 40	Double Elephant . .	1 0
Rajpootana Sheet No. 11, 2nd Edition	Do. do.	1 0
Do. „ No. 23, „	Do. do.	1 0
Scale 2 *miles* = 1 *inch.*		
Khasia and Garrow, Sheet No. 32	½ sheet Imperial ...	0 8
Scale 4 *miles* = 1 *inch*		
Rewah, ½ Degree Sheet, No. V.	½ sheet Imperial ...	0 8
DISTRICT MAPS. *Scale* 1 *mile* = 1 *inch.*		
Discrict Cuttack in 9 Sheets (reprint)	9 sheets D. Elepht.	8 0
CANTONMENT, CITY AND CIVIL STATION PLANS. *Scale* 6 *inches* = 1 *mile.*		
Umritsur Cantonment and Environs	2 sheets D Elepht.	3 0
Sealkote do. do.	6 „ Imperial	4 0
Mussoorie and Landour do.	Imperial ...	1 0

SURVEYOR GENERAL'S OFFICE; *Calcutta, 10th May* 1870.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

A Revised List of Tents with their reduced Prices made by

Messrs. Moulah Buksh & Co.,

TENT-MAKERS, FUTTEHGURH,

WHO RECEIVED A CERTIFICATE FROM R. C. OLDFIELD, ESQ., COLLECTOR, FURRUCKABAD, ON THE 29TH OCTOBER 1863.

HAVE the honor to inform the Public in general that in their manufactory the best materials are supplied, and brass eyelets are supplied in lieu of leather ones.

Ventilators will be made if parties require them.

I.—Double-poled tents of 4 cloths throughout, and 4-feet verandahs, complete with carpets, chicks, purdahs, gunny bags, pegs and mallets, as follows :—

No. 1.—30 feet by 18 feet ... Rs. 830 | No. 2.—28 feet by 16 feet Rs. 700

No. 3.—24 feet by 14 feet ... Rs. 630.

II.—Single-poled tents of 4 cloths throughout, and 4-feet verandah, complete as above, viz. :—

No. 4.—18 feet by 18 feet .. Rs. 540 | No. 5.—16 feet by 18 feet... Rs. 475
No. 6.—14 feet by 14 feet ... Rs. 425.

III.—Hill tents, double fly and single kanat of 4 cloths, with 2 out-riggers of 3 cloths, complete as above, viz. :—

No. 7.—14 feet square ... Rs. 270 | No. 8.—12 feet square ... Rs 225
No. 9.—10 feet square ... Rs. 195.

IV.—Swiss cottage tents of 4 cloths throughout, double fly and circular saibans, the rear one being closed by 6-feet kanat to form a dressing-room, complete as above, viz. :—

No. 10.—14 feet square ... Rs. 380 | No. 11.—12 feet square ... Rs. 340

V.—Swiss cottage tents of 4 cloths throughout, double fly and circular verandah and 3-feet saibans, the rear one being closed by 4-feet kanat to form a bath-room, complete as above, viz. :—

No. 12.—14 feet square ... Rs. 300 | No. 13.—12 feet square ... Rs. 250
No. 14.—10 feet square ... Rs. 200.

VI.—Bechobah tents of 4 cloths, in fly and kanat, complete as above, viz. :—
No. 15.—12 feet square ... Rs. 170 | No. 16.—10 feet square ... Rs. 140

TERMS.—Two-thirds of the price must accompany the orders to meet prompt attention, the remainder on delivery. Risk, and any discount charged in cashing the cheques, &c., to be borne by purchasers. All orders will be executed without the least delay.

Apply to MESSRS. MOULAH BUKSH & Co.,
Tent-makers, Futtehgurh.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004*A, dated Simla, the* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Half of Currency Note No. A72—78094 for Rs. 20.

NOBOKISTO MOZOOMDAR.

Currency Note No. A39—17907 for Rs. 100, of the Allahabad Circle.

BUDDREE DOSS SHEERROF.

Half of Currency Note No. A74—06023 for Rs. 20.

J. TURNER.

Halves of the following Currency Notes :—

No. A59—57926 for Rs. 100.
" A63—52634 " 20.
" A68—02874 " 10.
" A68—02876 " 10.

JUGGERNATH DEY.

Half of Currency Note No. A68—08699 for Rs. 10.

N. W. MACDONALD.

Half of Currency Note No. A40—34655 for Rs. 50, of the Allahabad Circle.

HURO CALLY GHOSE.

Lost.

Halves of the following Currency Notes of the Allahabad Circle :—

No. A39—19448
„ D3 —00448 } for Rs. 100 each.
„ D3 —00450

A. ROBINSON.

The following Currency Notes of the Allahabad Circle :—

No. A44—73866
„ A44—73865 } for Rs. 20 each.

M. M. CHILL.

Currency Note No. A40—57117 for Rs. 50, of the Allahabad Circle.

MANORUTH JOSHEE.

Lost or Stolen.

Half of Currency Note No. A64—43056 for Rs. 100.

R. D. HARE.

Half of Currency Note No. A44—66354 for Rs. 20, of the Allahabad Circle.

ADAM PAXTON.

Half of Currency Note No. A39—14637 for Rs. 100, of the Allahabad Circle.

HURDIAL.

Half of Currency Note No. D6—08808 for Rs. 10, of the Allahabad Circle.

BHOLA NAUTH DUTT.

Stolen.

Half of Currency Note No. A34—12686 for Rs. 20.

BORRODA MONEY DOSSEE.

Half of Currency Note No. A44—77337 for Rs. 20, and an entire Currency Note No. 12692 for Rs. 10, of the Allahabad Circle.

RADHA KISHEN.

Mutilated.

The following Currency Notes of the Allahabad Circle :—

No. A18—23535
„ A18—28858 } for Rs. 10 each.

W. R. ELIOTT.

Wrongly Joined.

Received in the course of business the following Currency Notes, of the Lahore Circle :—

No. E3—01460
„ E3—01916 } for Rs. 100.

RADHAKISHEN MOORLEEMORRAR.

Received in the course of business the following Currency Notes :—

No. A72—34704
„ A72—34702 } for Rs. 20.

WATTENBACH, HEILGERS & CO.

The following Currency Note of the Allahabad Circle :—

No. A40—58252
„ A40—30988 } for Rs. 50.

JUT MULL.

Destroyed.

Halves of the following Currency Notes :—

No. A28—57200 ⎫
„ A28—46676 ⎪
„ A28—53857 ⎬ for Rs. 1,000 each.
„ A28—50476 ⎪
„ A28—63702 ⎭
„ A15—16926 ⎫
„ A15—15155 ⎭ „ 500 „

ADOLPH COHN.

PROMISSORY NOTES.

Lost.

The following Interest Drafts of Government Promissory Notes :—

No. 18005 for Rs. 60.
„ 24346 „ 40.

KAILAS CHUNDRA SEN.

The under-mentioned Government Promissory Notes of 4 and 5 per cent. have been lost by the undersigned, the Notes in question were owned by his late brother, Shimbhoo Noth, and were never endorsed either by himself or the deceased to any other person :—

Note No. 011856 at 5 per cent. ... ... Rs. 1,000.
„ „ 2948 „ 4 „ ... ... „ 500.
„ „ 2906 „ 4 „ ... ... „ 500.

GOBIND PERSHAD.

The following Government Promissory Notes standing in the name of my deceased husband, Baboo Umbica Churn Mookerjee :—

No. 66844, dated 28th February 1856-57, for Rs. 1,000.
„ 50994, „ „ „ „ „ 1,000.
„ 10399 of 70958 „ „ „ „ 2,000.
„ 7573 of 1854-55 for Rs. 500.

BENARES,
The 11*th May* 1870.

MOHAMYA DEEVA.

Lost or Stolen.

Two Government Promissory Notes Nos. 030704 and 030705, dated 28th February 1857 for Rs. 1,000 each, last endorsed to the undersigned by Ram Kissen Doss Khoossial Chand, of Saugor

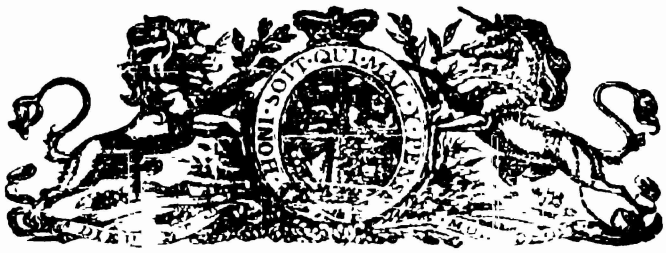
J. F. WITHALL.

Destroyed by Rats.

The Government Promissory Note of the 4 per cent. Loan of 1835-36 No. 6627 of 8886 for Rs. 500.

RUGHOBUNS ROY.

No. 22 of 1870.



SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, JUNE 11, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

FISHERIES OF THE ANDAMAN ISLANDS.

From SURGEON F. DAY, F.L.S. and F.Z.S., d.d. P. W. D., Government of India, to the Officiating Secretary to the Government of India, P. W. Department.

I HAVE the honor to report having visited the penal settlement of Port Blair for the purpose of enquiring into its fisheries, the necessity of working them, and the possibility of doing so in a more efficacious manner than at present. The Superintendent was good enough to place every facility for observation at my disposal, and permitted Mr. Homfray to accompany me through the wilder parts amongst the aborigines, whilst I have obtained much useful information on the sanitary condition of the convicts from the exhaustive reports of Dr. Rean, the senior Medical Officer. I have been unable to submit my views to the Superintendent for his remarks, as he left the Settlement on three months' privilege leave, about five days after my arrival.

Route pursued.

2. On December 25th, 1869, I left Calcutta for Port Blair, arriving there on the 29th. After passing a few days at that Station, examining the bays, creeks, and modes of fishing, I proceeded to Chatham on the 7th of January, and to Viper on the 8th. On the 9th we began working with the aborigines, in addition to examining the convict labor, and on the 10th we went with the former to Phœnix Bay and South Point. On the 11th we worked up a large fresh-water creek, but it rained hard all day; in the evening we reached Port Mouat. Most of the succeeding day a severe storm kept us in the house. On the 13th we started at 11 A.M., with 43 aborigines from Mount Augusta by Circular Bay, round to Progress Creek, reaching it by 7 P.M., and on the succeeding day we worked from Port Mouat to the South, still accompanied by the Andamanese, round to Progress Creek, being out from 11 A.M. to 6 P.M., On the 15th I returned to Ross Island. On the 17th I again repaired to Viper, and in the evening to Port Mouat; it was now low spring tides, and for the next three days the Andamanese kept us fully employed at MacPherson's Straits in fishing, and showing us the best places for capturing the finny tribes. On the 20th, hearing the steamer had arrived, I returned to Ross Island, and on the 24th re-embarked for Calcutta, where I landed on the 28th.

Original occupation of the Andaman Islands, their being abandoned and again re-occupied.

3. It is scarcely necessary my entering upon any account of the appearance of this Settlement, which has been fully reported upon by others. In 1789, Lieutenant Blair first established a convict settlement here, which, on account of its unhealthiness, was abandoned in 1793; again, in 1857, it was re-occupied by Dr. Walker as a penal settlement for mutineers and convicts. Port Blair is in 11° 42' N. Lat., and 93° E. Long.: it has a harbour of moderate size in the deeper parts, but extending a long distance in its shallower portions; across its mouth, and running nearly North and South, is the Island of Ross, protecting it from the full force of the Easterly gales, and leaving a passage for vessels on either side between it and the mainland on the North-East and South-East. The waters are beautifully clear, except in the stormy months of the year, whilst the bottom is sandy, except where corals exist.

Observations upon the manners and customs of the Andamanese.

4. The inhabitants of the Andamans consist of two great elements,—the aborigines and the immigrants. The Andamanese deserve more than a casual notice. Owing to the assistance of Mr. Homfray,* who has so energetically and successfully worked to promote a good feeling between us and these savages, and has mastered their language, I was able to see them in their haunts, and to enquire into the meaning of what I saw. They worked with us in the jungle amongst the streams, they speared fish in the harbours, shot them with bows and arrows in the sea, exerted themselves to catch the smaller kinds with their hands or nets, and thus enriched my collection by thirty-six species, which I did not otherwise obtain. They are computed to be about one thousand in number, whilst the individual forming the tribes around the Settlement number about four hundred. As a race, those who are living in the vicinity of our Settlements are decreasing in number, few appear to live over forty years of age, scarcely any family number above two living children, and only one has three. From April 1868 to April 1869, 38 deaths were reported, and only 14 births; whilst during the four years only six infants have lived whose parents resided at the homes; of monthly visitors only 12; of the half yearly ones some 20; this is somewhat remarkable with reference to the question of the effects of a fish diet on the production of offspring, and the probable result of civilization on this savage race. Their language is meagre, remarkably deficient, and the different tribes have distinct dialects, and even the inhabitants of the Little Andamans cannot understand those of the South Andamans. Numerals are entirely absent, they do not comprehend their use; whilst the day is divided into three portions,—sunrise mid-day, sunset. In like manner they divide the year into three seasons,—*first*, dry, *ea ra bodilin*, or Northern sun, extending from February to May; *secondly*, the rainy, *goo mo lin*, from June to September; and *thirdly*, *pa pa lin*, or moderate season, from October to January. They are of diminutive stature scarcely averaging five feet in height, whilst various and contradictory statements have been given as to their probable origin: at one time feared as cannibals, and even now dreaded by mariners in event of a shipwreck. These Islands get a wide berth from vessels not directly interested in proceding there, as the shipwrecked sailors have hitherto usually met with their deaths from the arrows and spears of the Andamanese, or else the last few survivors have been kept as slaves, and thus probably assisted in continuing this mixed race. Some may be of African origin, their woolly hair and other signs apparently afford such a solution, but some again have entirely smooth hair, and but few have very thick blubber lips, or the Hottentot's projecting jowl. So long as they are pleased, their features are not exactly unpleasant. They do not like persons to wear hair on their head or faces, and they shave off all, except one narrow band from the crown to the nape of the neck, which is, however, cut short. They rarely have eyebrows, beard, or whiskers, and merely a few eyelashes. Formerly, the shaving, which is done generally by old women, was a tiresome process, performed every six months by means of a piece of sharpened flint, but now they use pieces of glass from broken bottles, and undergo the luxury every fortnight. The reason for indulging in this seems to be the impossibility of keeping vermin out of their hair, whilst by thus shaving the appendage no room remains for these parasites to lurk in. They consider themselves very handsome, and one of their greatest pieces of abuse is to say, your nose is ugly, your mouth is deformed, or such like observations. To them a looking-glass presents great attractions, and, although their mode of attire is primitive, they become exceedingly irritated should any remarks be passed upon the method in which they paint or adorn themselves. On a causal observation being made, one turned round and angrily demanded "what are you laughing at, you stupid fellow?" Although they joke with one another, and the bachelors chaff the spinsters so that they generally remain somewhat apart, with strangers they do not like any familiarities in conversation. They resemble monkies, or children amused with toys, delighted on flying a kite for the first time, pleased at receiving pieces of cloth, which they tie round their heads, or dress themselves with as they perceive others to be clothed, but as soon as it becomes dirty, tearing it off for their usual adornment. They are doubtless very lazy, and on receiving tobacco or cheroots seat themselves comfortably in a chair, and direct the servants to bring them a light, which

* Most of the following remarks on the Andamanese are from Mr. Homfray's reports, or informations supplied by him.

they consider it too much trouble to fetch for themselves. I have seen them cut off large branches of trees to obtain the fruit which they might easily have knocked down by means of a bamboo. In the infancy of the Settlement, they used to root up the young cocoanut trees, as they considered the tender portion near the root to be good eating. The women and children are slaves to their parents; whilst, should it suit their views, no untruths are too great to obtain any object they desire. They refuse nothing to one another on its being asked for, and expect everything they demand being given to them in like manner. Their organ of secretiveness appears to be well-developed, but they are comparatively honest with respect to the goods of those they are not well acquainted with, and with whom they never take liberties. They are great backbiters among themselves. In the wilds their tempers are very impatient, and they will let fly an arrow or use a knife at the slightest provocation; but they listen to the aged, and during a quarrel the words of those that are grey-headed at once allays the storm. Should one have fired an arrow at another, he then sits down, all is over: in fact, one moment they may be crying for some loss, the next drying their eyes, when any little incident sets them off laughing. They have a great respect for fire-arms, which they look on with considerabe awe. They are very sharp, and appear to have good memories: thus they soon discovered that they were called by the new comers by names anything but complimentary, and as every race has such epithets at their disposal, which they freely employ, the Andamanese (who are not averse to a joke) recognise each race by the several terms of abuse which they have used in addressing them. They have no pets about their homes, except dogs, which they appear to treat well, because they are useful. At first the canine species appear to have great dread of the aborigines, but this they soon get over. The painting or adorning of themselves is done by the females. Iron is collected from a mineral spring, this burnt red* and mixed with fat is employed as an external application. When I was at Port Mouat, the Rutland Island Chief was in mourning for his only child, and was daubed all over with olive-coloured earth,—a proces which was daily repeated,—whilst a rather thick coating of mud covered his head. This mourning lasts at least one month. During periods of deep sorrow they are very silent, and entirely refrain from the use of red paint and all decorations, from taking much food, even from eating their favourite pork, whilst honey must not pass their lips, but instead, they have daily to throw honey-comb, if obtainable, into the fire. When the period of mourning has expired, they wash off the olive-coloured earth, and revert to their red paint, with which they are fantastically adorned, serving both as a decoration and a charm. Olive mud is likewise used as a decoration when painted over the body in an ornamental manner. These colours form the chief, usually the only, portion of the clothing of the males unless they have a string or two round their waist or neck, or round the leg below the knee like a garter, otherwise they are as primitive as man is represented to have been in his primeval condition. As for the women, they adorn their waist strings by twisting pieces of cloth round them, and painting them red, whilst depending in front are a few leaves fresh gathered from the jungles, and behind are some tails of fibre. A string of their ancestors' bones worn around the neck completes their attire, unless they have a basket slung over their backs in which some relative's skull is carefully carried about, or a broad band over their shoulders by which they suspend their babies. Before marriage, in both males and females, the whole of the body is tattooed; this is done once a fortnight now (formerly twice a year), a small portion only of the body being operated upon at a time, as a considerable amount of blood is lost in the process. A piece of a broken bottle, inserted into the end of a stick, is the instrument employed, formerly pieces of sharpened flint were used. At the age of eight, when they first learn to swim, this commences, and is generally continued up to the adult period of life. Destitute of clothing, these aborigines commisserate foreigners going through their jungles; when it rains they say, "you will be wet, your clothes will spoil, whilst our skin soon dries." When the briers tear their garments, these Andamanese laugh and call attention to how much better off they are with nothing to tear. Crying signifies with them reconciliation with enemies, or joy at meeting an old friend or acquaintance from whom they have been parted. Should two tribes meet, the new comers have to commence, and the women have the priority in weeping; subsequently the men take it up, whilst it becomes the duty of the hosts to reciprocate in the same manner; first the females weeping and afterwards the males, occasionally the performance cannot be completed in one night, especially should the parties have been long separated, it may even be continued through several successive days. After the crying has been completed, dancing begins; that of the women a few years since differed from that of the men; they having to clap their hands and sing to the music of the stamping of the men's feet: their songs appear to be a recital of the events which have passed since their separation. The conclusion of the performance was for both parties to join in a grand dance. Now, however, the men and women occasionally dance together, the females, who intend dancing,

* Dr. Waldie, having been good enough to analyse their red preparation, reports it be as follows:—

Peroxide of iron	42·7
Quartz in small fragments, and very little of any other rock or earthy matter ...	56·4
Water expelled by ignition	·9
	100·0

put on a few extra leaves, and they relieve the men in striking the sounding board with their feet. If a person intends dancing all night, he has an extra coating of paint, which is said to be put on in order to act as a preventive against exposure. It is evident they are very fond of dancing. Having occasion one day (as we were starting upon a fishing excursion) to go inside one of the convict barracks, the Andamanese set to work to dance on the boarded floor, and it was with the greatest difficulty that we could induce them to desist. When one tribe goes into the territory of another, except upon a special invitation, they have to pay homage by dancing all night before the chief of the resident tribe, subsequent to which hospitality is extended to them. When children are born, the infant is first bathed in cold water, and then warmed over a fire, this being done to harden it and inure it to stand changes of temperature. It is very evident that they do not understand how to rear children, they give them whatever they desire, and over-kindness early consigns the little one to the grave. Children are named some months before they are born after same family or favourite name. Consequently, there is no difference between those of the males and of the females. Owing to their list of names hardly exceeding twenty, they prefix to each some word expressive of something in their appearance to distinguish one from another, or else accordingly to the locality from whence they come. They marry as soon as they are able to support their wives, whilst they are monogamous. It is usual for the young man to eat a peculiar kind of ray fish termed *goom-dah*,* which gives him the title to the appellation of *goo-mo*, signifying "a bachelor desirous of becoming a benedict," whilst girls when they arrive at the earliest marriageable age, distinguish themselves by the flowers of certain trees. Young men likewise take a species of oath before marrying, after which they sit still for some days, hardly taking any food. Those who have been pig-hunters refrain for one year (commencing in April) from eating pork, using turtle or fish instead, although they do not give up hunting pigs which are required for the food of the tribe; the turtle-hunters in like manner use pork during this probationary year, during the whole of which time they must not taste honey. This is apparently done for the purpose of ascertaining whether the individual is able or not to support a family. The marriage ceremony is simple: a man about 16 or 18 is engaged to a girl of 13 or 15 belonging to a different family, and with the consent of the girl's guardian, who is generally the chief of the tribe. At their first meeting they are seated apart from others, passing their time in staring at one another; as the shades of the evening darken, the guardian or chief advances, and taking the hands of the pair, joins them together, they then retire into the jungle to spend their honey-moon. On their return to the tribe, crying and dancing are kept up with great spirit. After marriage they are not so useful as before for the general welfare of the tribe, as the married woman has now to erect her husband's hut, and look after his welfare, and consequently they are not ordered about by the chief. As soon as people are marrried, they object to going into the water, of which they previously had no dread; for, although they never wash, their being constantly swimming about keeps them clean. Sea breezes are considered a cause of sickness, as the chief of the evil spirits is believed to ride upon it. The wife has to perform all the home duties, providing shelter, matting for lying upon, cooking the food, procuring water and shell fish, carrying loads when changing from place to place, shaving her husband, and taking care of him whilst sick. The husband has to protect his wife, make canoes of fishing, the implements for hunting pigs or turtle, and occasionally spearing fish, whilst he also obtains food, if not provided by the bachelors or spinsters. The chief of the Rutland Islanders appears very like a Madrassee, or as if he were of Madras origin, and is very superior to those of his tribe. He obtained his present position by marrying the widowed queen. Widows and widowers have no objection to re-marry. I saw one woman who had done so within the month subsequent to her husband's death, but this was considered rather premature. At the "home" the following is the manner in which they pass the day:—At a very early hour they have something to eat, for about 4 A. M. their uncovered bodies become cold, which necessitates their making up their fires, and once up, feeding begins: when residing in the same house, there is no rest after this early hour. About 7 A. M. some of the men go out foraging according to the season, it may be pig-hunting, fishing, or taking tortoises or turtles. The young men and boys assist in making, paddling, and steering canoes. The women in a body go for shells, shell-fish, fruits, and bulbs, in which they are assisted by the girls; whilst the elderly people keep at home, making baskets, nets, bows and arrows, attending the sick, &c. Between 2 and 8 P. M. the foragers return with their spoil, these are, as far as possible, equally divided amongst all. The aborigines are a sickly race, suffering much from fever and lung complications, as well as from malaria in newly-cleared jungly-lands. They have no medicines, their great faith is now in quinine, which they ask for when headache or fever is present. Whatever new drug is offered them, they invariably expect the donor to take some of it first, and subsequently they do not object to it. They plaster themselves over with olive mud for headaches, whilst the same substance rubbed over the body is deemed to be a non-conductor of heat. They cannot stand either strong winds or exposure to the rays of the sun, whilst living as they do almost without shelter, the effects of the climate upon them may be readily imagined. In the month of August the high winds

* The Andamanese words have been divided into syllables, in order to facilitate pronunciation.

and rain are very inimical to their health. Upon the death of an adult, the tribe at once desert their encampment, retiring to a distance of eight or ten miles; this is done in fear of the ghost of the departed, which is considered to haunt the spot: they remain away one month. A corpse is viewed with great dread, and almost equal fear is shown on going near a burial place. Jacko, chief of the North tribe, died on 1st July 1865, and his loss was for several days openly bewailed by his people. He left two married sisters behind, whose husbands had to bury the corpse. Death occurred at 6 A. M., and within two hours his remains were rolled up in leaves by the old people, and corded with fibre preparatory to their being consigned to the grave. The latter was merely two feet deep, and only a few feet above high-water mark. Here the corpse was placed in a half sitting posture, with the face turned towards the East. Previous to filling in the grave, each took his last farewell of one they had loved so well whilst alive, and one by one in turn gently blew upon his face and forehead. When all was over there did not remain more than six inches of earth above the body, placed there to prevent the ribs from being broken; some stones were now heaped over the grave, subsequently some burning faggots, and mourning garlands were placed on the shore in conspicuous places to mark a chief interment. Before retiring, a cup of water was placed at the head of the grave, in case the spirit of the deceased during the night should feel thirsty. Four months subsequently the nearest-of-kin went to the grave and brought away the lower jaw, which about that time became fleshless; a month afterwards the shoulder-bone and a rib or clavicle were extracted; and after six months the skull, now freed from impurities. This was slung round the neck of the principal mourner, and subsequently everybody had it in turn to carry about. When a stranger dies amongst a foreign tribe, he is entirely neglected, and his funeral rites mostly uncared for; the chief generally directs some of the young men to carry away the corpse, and throw it into the jungle or sea. Should a chief or great man die, the ceremony is not generally the same as that described for Jacko. They erect a stage; some twenty feet from the ground, and on this the corpse is placed. Thus the spirit of the departed, it is hoped, will keep above, and not injure any one who may incautiously pass near the corpse, whilst a fire is lighted under the stage for the purpose of disturbing other evil spirits. The extraction of the skull and bones, it is considered, requires great skill and courage, whilst by keeping them carefully and waring them during pain or sickness, it is supposed will induce the ghost of the departed to be friendly to the wearer. In selecting sites for burials they invariably avoid hills and elevated pieces of ground. Should those of other tribes go to condole and sympathise with a widower, the custom is to fall into his lap, embracing and crying for about ten minutes, after which the afflictions are recited. It has been stated and generally admitted that these people have no knowledge of any religion, and are pure Atheists; but they appear to be more Deists with very obscure views. It is curious to see the state into which the Hindoo and Mahomedan convicts are drifting, destitute of religious rites, temples, or priests. Probably were they left alone on the Andamans without any fresh importations, their views after a few generations would be much similar to those of the Andamanese who fear evil spirits, have a great dread of witchcraft, and imagine that the spirits of the departed soar away into space to some place of quietness and haven of rest which they cannot comprehend. Being entirely without caste prejudices themselves, they dislike those who indulge in them, and, amongst the dark-skinned races, prefer the Burmans, who will eat, drink, and smoke with them. Formerly they looked upon all strangers as foes, and their name of an evil spirit was identical with that of a stranger from unknown lands. They strongly object to moving about after dark in dread of meeting ghosts, and at this time no women will go alone, whilst they invariably carry with them a lighted stick to keep off evil spirits, as well as mosquitoes and sand flies. Occasionally the men turn out, imagine they see a ghost, yell as loudly as possible, and let fly their arrows at where they suppose the spirit is, or they ask that a musket or two may be discharged for the same purpose, after which they are satisfied. At night time, they all huddle together as close as possible, the married people by themselves, and the bachelors and spinsters also in separate places. They rub on turtle oil, and wear wreaths of turtles and fish bones, hoping by this means to enchant the spirit of the victim, and keep away sickness should they be exposed to wet. Wreath of turtles' and fish bones are also at times suspended at the prows of their canoes to propitiate good luck to their fishing. They cannot be persuaded that the Europeans do not worship fire, asserting if it were not our God, why is it always with us? Whilst they have to keep a lighted brand, and did their fire go out, they know no manner of reproducing it. They are surprised at our igniting matches, producing fire by means of a magnifying glass, by rubbing two pieces of bamboo together, by flint and steel, by caps on guns, &c., &c. As respects food, they have never tilled the soil, but have lived entirely upon the products of the jungles or of the waters, and storing up but little for a future day's supply. But one of the first questions asked about these people is, are they cannibals? They scout the idea and ask why, when food abounds, should they devour human beings, a repast on whom they assert would most assuredly cause their deaths. They eat nothing raw, not even fruit. In cooking flesh, they either throw it on the embers, turning it over when the under side appears to be

sufficiently done, or else cooking the meat of the tortoise and pork in unbaked earthen chatties. Their appetites are large, they appeared able to consume about 6lbs. of fish at a sitting, and were soon ready to commence again. A large *pinna* forms their plate, a *nautilus* shell their drinking cup. They have no regular periods for their meals—when they are hungry they eat, no matter at what time. As they capture their principal supply of fish and turtle during the low tides, and do not dry or salt any, it follows that they have abundance at that period of the month, whilst they may be comparatively destitute during the intervals. Their chief food at the first or North sun period is honey, fruits, and turtles; in the rainy season they do not wander much about, owing to the difficulty of obtaining shelter; then the jack seeds last them for three months, and in the early part of their middle season, pigs, which however soon become scarce, then comes fishing and turtle catching. Pigs begin in September to rove through the jungle, finding their way to the coasts and creeks: during this period many are killed. In the year 1865 they first began to use dogs for pig-hunting, which they learnt from some Burmese runaway convicts; previously they had to lie in wait hours, and sometimes days, ever in the hopes of seeing one or two; now the dogs find them almost at once, consequently they are in great request for them. The Andamanese, however, have curious ideas respecting pork as food, and when they are able to please themselves, use it as follows:—The children and the weakly persons eat sucklings, the bachelors and spinsters use those of medium size, whilst adults prefer the stronger boar. Beef they consider too coarse for food, neither do they eat birds, as a rule. About the month of January the *Dugong* shows itself in Port Mouat Bay, coming to feed upon a species of sea weed, which is also relished by the turtles. In the month of January honey is generally common, and they bring the combs down from the tree with great dexterity, neither smoking the bees nor being stung themselves. A wild shrub, "Jenedah," exists in the jungles, and its juice appears to intoxicate the bees. The aborigines take a piece in their hand, and biting through the bark, they get the pungent white juice into their mouths, this they spit out at the bees which either fly away or become intoxicated. Wax obtained from the honey-comb is much used for their bow strings, also for covering the fibre where the nails or heads are attached to arrows, or stopping leaks in their canoes. The Andamanese have no tie to keep them to one place, they wander about for food, or as their fancy dictates: they have no constraint, but that of their chief or their individual caprice; in short they love freedom, and they hate control. They have scarcely a want, but as luxuries they esteem tobacco, especially cavendish and grog. Iron they also require for spears and arrows, and for making adzes to construct canoes; formerly they used to steal the convicts' dahs, pieces of iron and nails, but latterly they have refrained from helping themselves. They do not care for sugar, but are immoderately fond of honey; they eat the *cuttle fish*, are much addicted to *chitons*, but will not eat raw oysters. Formerly they appear to have consumed almost anything,—on wet days worms, caterpillars, roots, nuts, mangrove seeds, sharks, shell-fish, &c., &c., things which they now refuse. Amongst fish they prefer the mullet; and one day having placed a quantity of different species before them, they helped themselves in the following order, observing that the first took the best, the last the worst:—Chorinemus, platycephalus, horse, mackerel or caranx, chrysophrys calamara, and lastly tetrodon, or frog fish, which is usually reputed to be poisonous. They will eat cats, but now dogs are spared, because they are found to be useful. Though nominally fed at "the homes," it is a mistake to suppose that they subsist on the food provided by Government, for they only allow Rs. 200 a month to cover all expenses. In the year 1868-69 the following were the earnings of the aborigines:—500 pigs, 150 turtles and tortoises, 20 wild cats, 50 iguanas, and 6 dugongs; whilst the total number of rations given was 48,248, giving a daily average of 132 persons, including women and children, allowing each individual only 9 pies daily, and showing an increase in those fed of 14,575 rations over the previous year, but with a decrease of expenditure of Rs. 209-3-4, thus showing them to be more self-supporting. Since the establishment of these homes and at a trifling cost a great change has commenced: convicts are now unmolested, implements of agriculture are not stolen, the fishing stakes are left undisturbed, the gardens are no longer pillaged, runaway convicts have been re-captured, and shipwrecked sailors assisted. One of the most necessary piece of property to these people is a canoe, a moderately-sized one, being capable of accommodating about 20 persons, and is used for the purpose of obtaining food for about 30. It is scooped out of a tree by men, working with a sort of adze, and who take their turn, during which period they are supplied with food by others. When finished, the canoe is a very fragile construction, and rarely lasts above a year, for they are constantly making its sides thinner by ornamenting and scooping out its interior. It is ballasted by stones, and has a prow projecting about two feet, on which the fisherman stands. They are more especially useful for turtle fishing, and the spearing of skates and rays. The bamboo pole by which the native poles about his boat, has a sharp moveable spear which unships at one end, and to this is attached a long line. When the bamboo is thrown, and the spear becomes imbedded in the prey, it slips away from the bamboo, but being attached to the line the animal is securely held by the fisherman. Their eyes, whilst slowly and silently moving about, are as sharp as hawks,

the spear is generally thrown with a deadly aim, and should the fish be large, some of the natives dive down under water, attacking the victim with knives and spears, whilst others endeavour to pass a line over the game. For their small nets they use a fibre as thread, which they neatly work up, employing their fingers as a mesh, gradually enlarging it as required. When turtles are scarce, a large net is used, just before the tide begins to ebb; this is attached to stakes which encircle the whole of a reef where they resort for food. As the tide recedes, they are of course penned in, but they fight most desperately to break through the net. The Andamanese now use spears, and but few as a rule escape. Their bows and arrows are used principally for shooting fish in shallow water: the upper two-thirds of the arrow is a hollow reed, the lower a piece of heavier wood, armed with a piece of iron or a nail. *Major Haughton* in 1862 observed in the journal of the *Asiatic Society of Bengal* upon flint arrow-heads having been employed by them for shooting fish, and some such heads are still found in their heaps; but the aborigines declare they never recollect when such articles are so employed, but they do remember their being in use for shaving and tattooing. They throw stones with considerable accuracy, and in this way procured me several sorts of small fishes of the goby and blenny families, which I should not have otherwise obtained.

Convicts, with observations on their food, &c.

5. Amongst the immigrant population of the Andamans the convicts form the preponderating element: during 1868 the average number of prisoners was "6,523 males and 514 females. They are from all parts of India, and a small number of Burmans, with a very few East Indians, Europeans, and Chinese."—(*Dr. Rean*, senior Medical Officer.) The same officer observes that at the close of the year the figures were as follows:—Of labouring convicts 6,123 males, and 270 females; of self-supporters, 357 males and 87 females; of ticket-of-leave holders, 216 males and 175 females. The prisoners, with the exception of the self-supporters and those possessing tickets-of-leave, were formed into divisions, receiving pay as follows:—Division gangs-men Rs. 8, sub-division gangs-men Rs. 6, Tolidars Rs. 5 monthly. First class convicts obtain three annas, second class two and half annas, and third classs two annas daily. The proportion originally existing between the classes having been as follows:—Division gangs-men 1–419; Sub-Division gangs-men 1–419, Mohurrir 1–479, Tolidar 1–26, First class $\frac{1}{6}$, second class $\frac{2}{7}$, third class $\frac{1}{7}$. Self-supporters, now abolished, used to be promoted to that grade, without any definite period having been served, whilst they only differed from those having tickets-of-leave in not being permitted to go where they pleased upon the Settlement without a pass, and also in having to pay a tax of one Rupee every month. Tickets-of-leave could be obtained by prisoners of seven years' sentence after six years' servitude; by those of 14 years' sentence after 10 years' servitude, and life-prisoners after 16 years' servitude. Convicts who have arrived since October 1868 receive rations, but no pay. "There are," says *Dr. Rean*, "three systems of dieting in vogue on the Settlement The *first* comprises those prisoners who receive a subsistence allowance according to the scale already detailed, and who purchase their own food; *secondly*, those who are messed in gangs; and *thirdly*, those who receive rations in lieu of any money allowance, and cook their own food. Those who purchase their own food do it from the Commissariat, through a bunniah at an established rate, calculated to enable each man on the lowest pay to receive a fair diet with a small surplus." In the chain-gangs the following is the dieting:—"For Indian prisoners, rice or wheat 24 ozs., dhall 4 ozs., vegetables 5 ozs., ghee 1 oz., mussallah ½ oz., tamarind ½ oz., salt 1 oz., daily. Meat 4½ ozs. twice a week, fish 5 ozs. four times a week." * * "A larger quantity of fish is introduced than usual, with a view to consume, as much as possible, such kinds of animal food as are most economical and produced on the Settlement." The messed convicts are fed on the same scale: 116,299 lbs. of mutton, beef, and pork were issued to convicts in 1868. Respecting the cost to Government, especially of mutton, *Dr. Rean* observes:—"To diminish this is most desirable, and I think quite possible, by the development of the resources of the Settlement in the rearing of cattle, and the increase of fisheries." I could refer to many remarks from this Officer respecting the great value the fisheries ought to be, provided they could be fully worked; thus, so long ago as July 31st, 1869, he observed:—"The next important article of food which should be obtained is fish; it is surprising, with a harbour teeming with the finest fish in every cove and inlet, that sheep have to be imported from Calcutta at an enormous cost to the State to supply the convicts with animal food. Food of a nitrogenous nature is necessary to maintain the labouring man, but if fish or milk could be had in quantity, mutton could be largely dispensed with; 12 ozs. of mutton is now issued to Hindoos weekly, and I am of opinion it might be re-placed by fish to a very large extent without prejudice to the health of the prisoners." *Major Davies* observed in 1867,—"Fish, although abounding in the Bay, is so scarce that it cannot be looked upon as an article of food, * * it would appear to be our best resource as a substitute for mutton." *Colonel Man*, the present Superintendent, remarks,—"*Dr. Rean* justly reprobates the quality of our mutton, and as it is brought here and maintained at a vast expense, my object has been to endeavour to provide substitutes which would enable us to diminish its importation." Without making further extracts, I may observe that it is very clear that nitrogenous food is a necessity, that

the Superintendent and senior Medical Officer desire some substitute for mutton, both on account of its inferior quality and great expense, whilst, if procurable, fish would afford the required substitute.

Present cost of the supply of sheep for convicts at the Andaman Islands.

6. The necessity of some form of nitrogenous food being admitted, a few words are necessary to the quality and quantity of the mutton which is expended on the convicts. As to the quality of the meat, every one who has seen or tasted it must admit it to be of the most inferior description: the climate is evidently unsuited for sheep, they neither thrive, and will not, or cannot breed. The following figures give an approximative idea of the cost of mutton issued to the convicts in one year :—

Mutton.	Sheep alive.	Sheep heads.	Cost.	Recovered.	Loss.
lbs.	No.		Rs.	Rs.	Rs.
52,522	532	1,660	26,235	6,261	19,974,

But as the above estimate does not include the freight, which is Rs. 5 a head by the steamer from Calcutta, and as 7,129 sheep are shown to have been expended,* I suppose at least Rs. 35,645 may be added on that account, thus raising the loss to Rs. 55,619, and consequently, in calculating the value of fish, when given for the purpose of superseding the use of mutton, one must not look on it of the value of simply two annas a pound, the sum charged to the convicts, but that 2lbs. of fish will be equal to at least 1lb. of mutton, which is now a most expensive article; whilst it appears probable that the healthy fine fish of the waters of the Settlement must be superior as an article of diet to the lean mutton. From a return received from the Commissariat Officer, I extract the following :—Sheep remaining, January 1st, 1869, 1,746; received during the year, 7,152; issued and died, 7,129.

Proposition of the Officer in charge of the Fisheries to lease them all out to a Malay: reason against such a step being adopted.

7. The Officer in charge of the Fisheries observes :—" I am averse to Government fisheries, and am sure peculations must go on when I see 30 men, self-supporters, catching three times as much as 60 Government men, and I don't see the way to prevent it. I am in treaty with the Malay from Penang, whom I am in hopes of persuading to farm the fisheries," a course I must strongly oppose; for, however advisable it may appear on paper, I feel sure it will be a great error in practice. Should the fisheries be let for money, a slight return may certainly be obtained, but the contractor must employ convict labour, and unless he agrees to sell his captures to Government at a fixed rate, and furnish a certain amount at stated times, the market will be completely in his hands, for he could fix his own prices, and a most tremendous pecuniary loss must accrue, or Government be driven from the fish market for their supply. If the prisoners are in future to be rationed by Government, as proposed, a certain amount of animal food must be procured; and provided these splendid fisheries are let to a Penang man one of the cheapest and best sources of such supply may be cut off. That Government may and probably does suffer from peculations, as suggested, is by no means improbable, but I do not consider to be the reasons self-supporter obtain three times as much fish as those working in gangs (see paras. 11 and 14). Likewise, I would suggest a trial of certain plans (see para. 15), for the purpose of more effectually obtaining fish for Government purposes. Should Government be independent of the fish supply, by increasing the cows, or breeding goats and pigs, and the convicts not desire to purchase fish, then the fisheries might be leased out; but were this the case, who would take them, for from whence could the lessee derive his profits?

Present mode in which the fisheries are worked.

8. Having in the preceding paragraphs shown that fish are a necessity to Government, and capable of supplanting the now expensive mutton, I arrive at the question of how the fisheries are at present worked? " I believe," observes the Superintendent, " that a large proportion of the fish caught by the Government gangs is now handed over to the self-supporters, and sold by them," a conclusion not exactly commendatory of the manner in which the convict labour is supervised. In October 1869 the same Officer reported,— " Captain Laughton, the Executive Commissariat Officer, has taken charge of the Government fisheries, and is working energetically to bring matters to an effective state." The following shows the number of inhabitants and fishermen in each different Station on the Andaman Islands. The fishermen are divided into those who are self-supporters, and are paid for what they capture, and those who are Government fishermen, and have no encouragement whatever to induce them to work.

* (See Appendix.)

STATIONS.	JANUARY.			FEBRUARY.			MARCH.			APRIL.			MAY.			JUNE.			JULY.			AUGUST.			SEPTEMBER.			OCTOBER.			NOVEMBER.		
		Fishermen.			Fishermen.			Fishermen			Fishermen.			Fishermen.			Fishermen.			Fishermen.			Fishermen,			Fishermen.			Fishermen.			Fishermen.	
	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.	Residents.	Self-sup.	Gangs.
Ross Island ..	3,628	6	...	3,706	6	...	3,654	5	...	3,488	5	...	3,535	5	...	3,516	5	...	3,507	5	...	3,466	5	...	3,489	5	...	3,380	5	...	3,220	5	...
South Point ..	282	2	14	270	2	14	288	...	...	282	...	...	269	...	...	295	...	...	295	...	...	294	...	..	294	...	...	291	...	...	325	...	...
Aberdeen ..	997	6	11	987	6	11	1,021	3	...	1,078	3	...	1,069	3	...	1,078	3	...	1,041	3	...	1,040	3	...	1,111	3	...	1,060	3	...	931	3	...
Chatham & Haddo	1,462	4	34	1,486	4	34	1,458	4	17	1,370	4	17	1,323	4	17	1,335	3	25	1.332	3	25	1,333	15	3	1,332	3	25	1,298	3	25	1,332	3	25
Perseverance Point	201	2	6	180	2	6	209	2	24	192	2	24	171	2	24	181	2	24	184	2	24	188	2	29	187	2	29	184	2	29	246	2	29
Mount Harriet ...	352	2	4	331	2	4	259	2	4	251	2	4	270	2	4	256	2	4	263	2	4	262	2	4	282	2	4	243	2	4	307	2	4
Navy Bay Point	366	5	2	364	5	..	281	5	...	291	5	.	287	5	..	293	5	...	281	5	...	302	5	..	301	5	...	307	5	...	421	5	..
Port Mouat , ...	201	4	...	217	4	...	309	4	8	245	4	8	241	4	8	238	4	8	234	4	8	230	4	8	229	4	8	224	4	8	169	4	8
Viper Island .	1.313	6	7	1,306	6	7	1.327	7	7	1,300	7	7	1,277	7	7	1,285	7	7	1,291	7	7	1,385	7	7	1,385	7	7	1,285	7	7	1,305	7	7
Cocos ...	15	..	.	...	.	...	32		...	31	..	.	31	...	...	31	...	..	31	..	...	31	...	...	31	...	. .	20	...	...	20	...	...
Nicobars ...			...	...	...		...	..		339	...	...	473	...	...	485	.	. .	461	...	...	432	...	...	432	...	...	415	..	..	399	. .	...

The following table shows the quantity of fish taken during the same period by the two different classes of convicts :—

Month.	No. of Fishermen.		Average No. of pounds of fish taken monthly per man.		Quantity of pounds of fish received from	
	Self-supporters.	Government gangs.	Self-supporters.	Government gangs.	Self-supporters.	Government gangs.
January ...	27	78	200	37	7,425	2,782¼
February ...	37	76	204	62	7,565¾	4,705½
March ...	32	60	327	80	10,470½	4,848⅝
April ..	32	60	292	91	9,362	5,509½
May ...	32	60	294	67	9,408½	4,056
June ...	31	68	321	65	9,940¼	4,446⅛
July ...	31	68	283	85	8,788½	5,358⅞
August ...	31	73	361	97	11,185	7,123¾
September ...	31	73	336	115	8,387½	10,411
October ...	31	73	378	90½	11,709½	6,606
November ...	31	73	227	74	7,034	5,383

The above table shows that during the first eleven months of 1869, each self-supporter captured upon an average 293 pounds of fish monthly, whilst each man working in the Government gang only took 69 pounds during the same period (see paragraph 11.)

Fishermen consist of self-supporters and gangs-men. The latter appear to be chosen by chance, and not selected for their knowledge of fishing, whilst they have no inducement to fish.

9. The men who fish are divided into the self-supporters and those who work in gangs and are under Tolidars. But it does not appear that the Tolidars are selected for their posts, owing to a knowledge of fishing, in fact, some are up-country men who have never seen a sea or back-water fishery previous to their arrival at the Andamans. Any convict may be sent to the fish gang, and those who work in them are liable at any moment to be draughted away to jungle cutting, raising bunds, &c., and fresh hands are given. It must be admitted that no method is adopted at the present time to obtain good fishermen to work the Government fisheries. To develope this source of economy, it would probably be more efficacious were those convicts set aside for fishing who were best acquainted with the work. When getting the drag net ready for use in a fresh water creek, the convicts were at first doubtful which edge was to be above, that with floats or that with weights. I need scarcely add they caught nothing, whilst they fairly excused themselves, observing they had never been fishing previously in their lives. But were good fishermen available amongst the convicts, they have no inducement to obtain fish to procure which for the morning supply they should be at work late at night or at daybreak in the morning. The Senior Medical Officer on April 30th, 1869, observed,—"As the wet season is now setting in, I have the honor to recommend that the men employed in the fisheries be served a dram of rum daily. The person in charge of the gangs should also apply to the hospital for a ration of quinine to be given as well;" an extra suit of clothes was also recommended to be issued to fishermen, so that they might have a dry suit to put on after coming from their work. Under the above circumstances, it is scarcely surprising that they shirk their work whenever it is possible to do so. How the drag net is always requiring to be mended. How the stakes are not drawn, because one man is suffering from fever, or there are not enough canoes. How the line fishermen absolve themselves for bringing in so few fish, with the assertion that their hooks and lines were carried off by a shark, and such like excuses.

Fishes of the Andaman Islands.

10. The fishes of the Andamans are exceedingly varied in their characters, and chiefly remarkable by the absence of the siluroids and carps. I have not detailed amongst the following a large number of the smaller and more insignifiant species as regards food.

SUB-CLASS—TELEOSTEI.

ORDER—ACANTHOPTERYGII.

FAMILY—BERYCIDÆ.

1. Holocentrum, *New species.*

FAMILY—PERCIDÆ.

2. Lates calcarifer, *Bloch.* Jo-dah, *Andamanese.*
3. Serranus hexagonatus, *Forst.*
4. „ ——— *New species.*
5. „ dispar, *Günther.*
6. „ summana, *Forsk.*
7. „ bontoo, *Cuv. and Val.* Rou-je-dah, *And.*
8. „ ——— *New species.*
9. „ argus, *Schn.*
10. „ cyanostigma, *Blkr.*
11. „ suillus, *H. Buch.* Rab-na-dah, or O-ro-tam-dah, *And.*
12. Genyoroge marginata, *Cuv. and Val.*
13. „ ——— *New species.*
14. „ cæruleopunctata, *Cuv. and Val.*
15. „ ——— *New species.*
16. Mesoprion russellii, *Blkr.*
17. „ therapon, *Day.* Jeu-win-dah, *And.*
18. „ rangus, *Cuv. and Val.* To-go-re-dah, *And.*
19. „ chirtah, *Cuv. and Val.* An-na-kah-ro-dah, *And.*
20. „ sillaoo, *Cuv. and Val.*
21. „ johnii, *Bloch.*
22. Ambassis urotænia, *Blkr.*
23. „ dussumieri, *Cuv. and Val.*
24. Apogon multitæniatus, *Blkr.*
25. „ hyolosoma, *Blkr.*
26. „ thermalis? *Cuv. and Val.*
27. „ orbicularis, *Kuhl. & V. Hass.*
28. „ fasciatus, *White.*
29. Dules tæniurus, *Cuv. and Val.*

FAMILY—PRISTIPOMATIDÆ.

30. Therapon servus, *Bloch.*
31. „ theraps, *Cuv. and Val.*
32. Pristipoma hasta, *Bl.* Oo-rug-nud-dah, or koor-koo-to-dah, *And.*
33. „ maculatum, *Bl.* Oor-ung-dah, *And.*
34. „ argyreum, *Cuv. and Val.*
35. Diagramma nigrum, *Cuv. and Val.*
36. „ ——— *New species.*
37. Lobotes surinamensis, *Bl.*
38. Scolopsis ciliatus, *Lacép.*
39. „ bilineatus, *Bl.*
40. „ cancellatus, *Cuv. and Val.*
41. Dentex multidens, *Cuv. and Val.*
42. „ (synagris)—*New species.*
43. Pristipomoides,—*New species.*

FAMILY—SCIÆNIDÆ.

44. Corvina belengeri, *Cuv. and Val.*
45. Otolithus aneus, *Bl.* Chal-burn-dah, *And.*

FAMILY—POLYNEMIDÆ.

46. Polynemus tetradactylus, *Shaw.*

FAMILY MULLIDÆ.

47. Upeneus barberinus, *Lacép.*
48. „ spilurus, *Blkr.*
49. „ indicus, *Shaw.*
50. Upeneoides tragula, *Richard.*
51. „ bivittatus, *Cuv. and Val.* Chah-ti-ing-ud-dah, *And.*
52. Mulloides flavolineatus, *Lacép.*

FAMILY SPARIDÆ.

53. Lethrinus rostratus, *Cuv. and Val.* Po-tang-dah, *And.*
54. „ xanthotænia, *Blkr.*
55. Chrysophrys calamara, *Cuv. and Val.* Moo-roo-kee-dah, *And.*
56. Pimelepterus cinirascens, *Forsk.*

FAMILY—ATHERINIDÆ.

57. Atherina froskàlii, *Cuv. and Val.* Ko-re-dah, *And.*

FAMILY—MUGILIDÆ.

58. Mugil macrochilus, *Blkr.*
59. „ waigiensis, *Cuv. and Val.* Do-dah, *And.*
60. „ bontoo, *Cuv. and Val.* Pa-la-ke-o-dah, *And.*

FAMILY—TRACHINIDÆ.

61. Percis hexophthalma, *Ehrn.*
62. Sillago sihama, *Forsk.* Thol-o-dah, *And.*
63. Pegasus draconis, *Bl.*

FAMILY—CIRRHITIDÆ.

64. Cirrhites forsteri, *Bl. Schn.*

FAMILY—CARANGIDÆ.

65. Caranx hippos, *Linn.*
66. „ jarra, *Cuv. and Val.*
67. „ hasseltii, *Blkr.*
68. „ calla, *Cuv. and Val.*
69. „ djeddaba, *Forsk.*
70. „ mate, *Cuv. and Val.*
71. „ —— *New species.*
72. „ —— *New species.*
73. „ ciliaris, *Bl.*
74. „ speciosus, *Forsk.*
75. „ oblongus, *Cuv. and Val.* Ro-thul-dah, *And.*
76. Chorinemus tala, *Cuv. and Val.*
77. „ lysan, *Forsk.*
78. „ tooloo, *Cuv. and Val.*
79. Trachynotus ovatus, *Linn.*
80. Psettus argenteus, *Linn.* Oo-chra-dah, *And.*
81. Equula fasciata, *Bl.*
82. „ dussumieri, *Cuv. and Val.*
83. „ edentula, *Cuv. and Val.*
84. „ splendens, *Cuv. and Val.*
85. Platax vespertilio, *Bl.*
86. „ teira, *Bl.* Cha-la-tah, or goo-na-dah, *And.*
87. Lactarius delicatulus. *Cuv. and Val.* O-rung-na-dah, *And.*

FAMILY—SCOMBRIDÆ.

88. Scomber——*New species.*
89. „ kanagurta, *Cuv. and Val.* Look-wa-dah, *And.*
90. Echeneis remora, *Linn.*
91. Stromateus niger, *Bl.* Ko-lig-dah, *And.*

FAMILY—TRIGLIDÆ

92. Pterois volitans, *Linn.* Cheeb-ta-ta-dah, *And.*
93. Apistus (prosopodasys) niger, *Cuv. and Val.* Pom-tho-cho-rogue-dah, *And.*
94. Platycephalus neglectus, *Trosc.*
95. „ insidiator, *Forsk.* A-ra-wud-dah, or chou-ur-dah, *And.*

FAMILY—SQAMIPINNES.

96. Chætodon vagabundus, *Linn.* Pah-noo-dah, *And.*
97. „ pictus, *Fors.*
98. „ plebeius, *Gml.*
99. Heniochus macrolepidotus, *Cuv. and Val.* Pah-no-dah, *And.*
100. Scatophagus argus, *Linn.* Po-ra-dah, *And.*
101. Ephippus orbis, *Bl.* Kol-lid-dah, *And.*
102. Drepane punctata, *Linn.* Gun-na-to-dah, *And.*
103. Toxotes jaculator, *Pall.* Chà-ra-wud-dah, *And.*

FAMILY—SPHYRÆNIDÆ.

104. Sphyræna jello, *Cuv. and Val.* Thal-lib-dah, *And.*

FAMILY—TRICHIURIDÆ.

105. Trichiurus haumela, *Forsk.* Pa-pa-dah, *And.*
106. „ savala, *Cuv. and Val.*

FAMILY—GOBIIDÆ.

107. Gobius giuris, *Ham. Buch.* Poo-dah, *And.*
108. „ albopunctatus, *Cuv. and Val.*
109. „ acutipinnis, *Cuv. and Val.* Mang-moo-goo-da-lah-dah, *And.*
110. „ viridpunctatus, *Cuv. and Val.*
111. „ filosus, *Cuv. and Val.*
112. „ gobiodon, *Day.*
113. Apocryptes lanceolata, *Bl.*
114. „ ——— *New species.*
115. „ macrolepis, *Blkr.*
116. Periophthalmus koelreuteri, *Schn.* Chood-mud-dah, *And.*
117. Boleophthalmus boddaerti, *Pall.*
118. Eleotris sinensis, *Lacép.* Lee-mee-jo-do-dah, *And.*
119. „ ophiocephalus, *K. and V. Hass.* A rig-dah or Mu-took-dah, *And.*
120. „ fusca. *Bl.*
121. „ caperata, *Cantor.*
122. „ ——— *New species.* O-do-kee-chow-dah, *And.*
123. Amblyopus hermannianus, *Lacep.*

FAMILY—BLENNIIDÆ.

124. Salarias fasciatus, *Bl.* Cha-la-ta, *And.*
125 „ dussumieri. *Cuv. and Val.*
126. Andamia expanso, *Blyth.*

FAMILY—TEUTHIDIDÆ.

127. Teuthis virgata, *Cuv. and Val.* Tah-meer-dah, *And.*
128. „ vermiculata, *K. and V. Hass.* Chow-lud-dah, *And.*
129. „ concatenata, *Cuv. and Val.* Thar-oar-dah, *And.*
130. „ marmorata, *Quoy and Gaim.*
131. „ java, *Linn.* Thar-oar-dah, *And.*
132. „ labyrinthoides, *Blkr.*
133. „ albopunctatus, *Schleg.*

FAMILY—ACRONURIDÆ.

134. Acanthurus ctenodon, *Cuv. and Val.*
135. „ triostegus, *Linn.*
136. „ lineatus, *Linn.*
137. „ annularis, *Cuv. and Val.*

FAMILY—OPHIOCEPHALIDÆ.

138. Ophiocephalus gachua, *H. Buch.* Chad-dah, *And.*

FAMILY—FISTULARIDÆ.

139. Fistularia serrata, *Bl.*

ORDER—ACANTHOPTERYGII PHARYNGOGNATHI.

FAMILY—POMACENTRIÆ.

140. Amphiprion bifasciatum, *Bl.*
141. „ percula, *Lacep.* Eá-ole-jo-do-dah, *And.*
142. „ ephippium, *Bl.*
143. Pomacentrus bifasciatus, *Blkr.*
144. „ ——— *New species.*
145. Glyphidodon sordidus, *Frosk.* Chák-mud-dah, *And.*
146. „ cochinensis, *Day.*
147. „ bengaliensis, *Cuv. and Val.*
148. „ anabatoides, *Blkr.*
149. „ antjerius, *K. and V. Hass.*

FAMILY—LABRIDÆ.

150. Chærops cyanodon, *Richards.*
151. Hemigymus melanopterus, *Bl.*
152. Julis lunaris, *Linn.*
153. Gomphosus———*New species.*
154. Pseudoscarus rivulatus, *Cuv. und Val.* Ar-dah, *And.*
155. Callyodon viridescens, *Blkr*

FAMILY—GERRIDÆ.

156. Gerres filamentosus, *Cuv. and Val.* Po-ro-chal-dah, *And.*
157. „ ————*New species.*

ORDER—ANACANTHINI.

FAMILY—PLEURONECTIDÆ.

158. Pseudorhombus arsius, *H. Buch.*
159. „ russellii, *Gray.* Ky-tha-thong-dah, *And.*
160. Rhomboidichthys leopardinus? *Günther.*
161. Pardachirus pavoninus, *Lacép.*

ORDER—PHYSOSTOMI.

FAMILY—SILURIDÆ.

162. Plotosus canius, *Ham. Buch.* Lee-mee-dah or Bon-dah, *And.*
163. „ anguillaris, *Bl.*
164. Arius———*New species.* E-roung-ud-dah, *And.*

FAMILY—SCOPELIDÆ.

165. Saurida tombil, *Cuv. and Val.*

FAMILY—SCOMBRESOCIDÆ.

166. Belone candimaculata, *Cuv. and Val.* Thook-o-doo-noo-o-dah, *And.*
167. „ ————*New species.*
168. „ ————*New species.*
169. Hemiramphus buffonis, *Cuv. and Val.* Koo-door-rock-o-dah, *And.*
170. „ ——*New species.*

FAMILY—CYPRINODONTIDÆ.

171. Haplochilus panchax, *H. B.* Cho-to-dah, *And.*

FAMILY—CLUPEIDÆ.

172. Engraulis russellii, *Blkr.* Joo-roo-cart-dah, *And.*
173. „ malabaricus, *Bl.* O-pul-dah, *And.*
174. „ beolama, *Forsk.*
175. „ telara. *H. B.*
176. Chatoessus chacunda, *H. Buch.* Kore-paig-dah, *And.*
177. Clupea neohowii, *Cuv. and Val.*
178. Pellona ditchoa, *Cuv. and Val.*
179. Dussumieria acuta, *Cuv. and Val.*
180. Elops saurus, *Linn.*
181. Megalops cyprinoides, *Brouss.* O-pul-dah, *And.*

FAMILY—MURÆNIDÆ.

SUB-JAM—ANGUILLIDÆ.

182. Muræna maculata, *H. B.* Pa-lug-dah, *And.*

SUB-FAMILY—CONGERIDÆ.

183. Muræsox telabon, *Cuv. and Val.* Boschi, *And.*

SUB-FAMILY—GYMNOTHORACIDÆ.

184. Gymnothorax pictus.
185. „ bullatus.
186. „ reticulatus.

ORDER—PLECTOGNATHI.

FAMILY—OSTRACIONIDÆ.

187. Ostracion tetragonus, *Linn.*

FAMILY—TETRODONTIDÆ.

188. Tetrodon lineatus, *Bl.* Ko-pud-dah, *And.*
189. „ lunaris, *Cuv.* Cha-mo-da, *And.*
190. „ patoca, *Cuv.*
191. „ commersonii, *Schn.*
192. „ unimaculatus, *Lacép.*

FAMILY—BALISTISIDÆ.

193. Balistes gubarmatus, *Gray.*
194. „ ?
195. Triancanthus biaculeatus, *Bl.* Ko-tah-thoo-lay-po-da, *And.*

ORDER—LOPAOBRANCHII.

FAMILY—SYGNATHIDÆ.

196. Hippocampus—?
197. Miscrophis tenuis, *Blyth.* Ea-de-lah-a-tha-dah, *And.*

FIMILY—CESTRACIONIDÆ.

198. Cestracion zygæna, *Linn.*

SUB-CLASS—SELACHII.

ORDER—PLAGIOSTOMI.

FAMILY—PRISTISIDÆ.

199. Pristis semi sagittatus, *Shaw.*

FAMILY—RHAMPHOBATIDÆ.

200. Rhynchobatus lævis, *M. and H.*
201. „ tuberculatus, *Cuv.*

FAMILY—RAIÆ.

202. Trygon uarnak, *Forsk.*

Exclusive of the foregoing 202 species of fish, I obtained about 50 more (besides two species of Sharks, which I have not yet had time to determine), but this is not of much economic moment, as they are mostly small or else rare; the list comprises those most used as food or most abundant at the Andamans.

Modes of fishing, stakes, drag nets, cast nets, hooks and lines.

11. The modes of fishing employed in the Government fisheries or by the self-supporters are as follows:—Stake fishing, drag nets, cast nets, hooks and lines, on each of which I have a few remarks to offer.

Stake fishing appears to give the steadiest supply, and is exclusively carried on by gangs of convicts, as it requires about ten men to work one set properly. Self-supporters cannot club together to buy the bamboo fences, nor could they work it, unless by hired servants, consequently this description of fishing is entirely in the hands of Government. Fishing stakes are constructed by fixing bamboos at regular distances in the muddy bed of some appropriate locality. A large piece of water is enclosed, and at its centre, opening inwards, are three chambers communicating with one another. These stakes are completed by attaching split bamboo screens (taties) to the fixed bamboos, and constructing a door to the innermost chamber, which can be closed at pleasure, thus entrapping the fish: it is cleared out at low water. The upper edge of the fishing stakes have to be about one foot above high-water mark. Owing to the large number of barnacles and destructive molluscs, they rarely last above a few months, whilst, unless kept clean, fish will not enter. They should be shifted every ten days or a fortnight, as the fish become so cunning that few are taken after it has been standing a few days. Owing to the large amount of coral, it is not always possible to discover a place where bamboos can be driven in, even in localities which otherwise would appear to be exceedingly well adapted for this description of fishing. Stakes succeed best in the rainy weather, when the water is not very clear, as from June to September.

Drag nets are used by gangs, and answer best during the rainy season. Coral reefs considerably interfere with their employment.

Cast nets, owing to their being used by a single individual wading into the shallow water, or from a canoe which is paddled by another man, appear most adapted for the self-supporters, and it is the form they mostly employ. It is by cast nets that sardines, *Clupea neohowii* C. V., are taken in quantities as baits for the line fishermen, or else as an article of food. The sardine season is best from November to March, after which period, having deposited their ova, many retire. There is no difficulty during this period in capturing, in appropriate places, quantities of these fish with this form of net; but, as food, it is inferior to the descriptions of fishes that are taken by hooks and lines, or the larger ones that are captured in the stakes. Any amount of sardines may be taken, more especially at Port Mouat and along the shore, but the difficulty is in disposing of them when caught as they rapidly become putrid, and no convict will purchase them when he can obtain the larger and better kinds at the same price. This is the chief reason the self-supporters take such a much larger quantity of fish than those working in the Government gangs, but there can be no comparison as to quality. Formerly, the sardines and small fishes were sold at half the rate of the stake fish, but now all are the same.

Hooks and lines.—This description of fishing commenced about two years since, and by this means most of the finest fish are taken. It is carried on all the year round, except in very rough weather; but is most prolific during the dry season. The most appropriate places are the bays and out at sea; if the water is clear and the bottom rocky, from 10 to 12 fathoms is about the best depth for taking large fish, as the water shallows the smaller species are captured. Men are employed in gangs at Haddo for this description of fishing, they take their baits (sardines) with a cast net, leave in the evening and remain out all night in the boat, returning in the morning, a second gang succeeds them: consequently they work on alternate days. Some self-supporters also fish in this manner, sea perches (Serrani, Mesoprions, Genyoroge's) and horse mackerel are taken in this manner, but not unfrequently as the captures are being hauled on board, a Shark seizes the fish and breaks the line, likewise many of the stronger fish, when hooked, get under the coral, and the line becomes divided. These, however, are contingencies that must be expected, consequently spare tackle in much larger quantities than now supplied should be furnished. The hooks, when I was at the Andamans, were being purchased in the bazaar at one anna each, but they were of a very inferior description, so much so, that the self-supporters were getting some made from the rings forming the handles of old cast iron cooking utensils. Lines also for fishing were being purchased in the bazaar, but the self-supporters procure cotton thread, from which they make their own.

Observation on the fish supply and fisheries in general.

12. The morning after my arrival at Ross I saw the fish brought in by the gang of eight men who had been out the previous night fishing with hooks and lines. There were upwards of 100lbs. weight, whilst the quality of the species for food could not be surpassed. There were principally sea perches and Dentex's, besides there was a moderately-sized Shark, which, however, only the Madrassees eat. However, there was an average of upwards of 13lbs. per man taken on the previous night, but complaints were made of the deficiency of boats for fishing purposes, which was apparently well grounded. During the few succeeding days I saw the various modes of fishing around the settlement, and the drag net used in Phœnix Bay, when a large draught of a new species of mackerel was taken. Some of the large nets in the settlement were laid up as requiring repairs. The convicts with cast nets did not appear to be very expert in their use. The stakes required shifting, and a deficiency of canoes was very generally complained of. I went several times to North Bay, and satisfied myself as to the impossibility of using drag and cast nets over a great portion of its extent due to the growing coral. Nothing could exceed the beauty of the view in the deep clear water; innumerable fishes of almost every conceivable colour, most diversified forms and different sizes were to be perceived quietly swimming about, as even the sandy bottom was easily seen. In some places the living coral looked like beautiful blue tipped moss, in others like giant mushrooms, or in the form of sticks, leaves, or flowers. As the fishing lines were let down, numbers of fish crowded round, but many only looked at the baits, but would not bite. Although, owing to the assistance I received from nearly every body, the number of species of fishes I collected is perhaps the largest on record in so short a time from one place, I am satisfied that I saw very many more that I failed in taking. On only four fish did I perceive parasites, which extraordinary small proportion would seem to be a decided proof of their excellent condition. The Siluroids and Isinglass Polynemi, as I have observed, were nearly absent, consequently Isinglass could not be manufactured on the Andamans. I could not hear of any sea-snakes, usually so abundant in the Indian Seas, and although the Andamanese asserted they knew of one sort at "Jolly Boys" Islands, they said no one had ever been bitten by it; on its being brought to me I found it to be a sea eel, *Gymnothorax reticulatus*. Pearl oysters, *melagris margaritifera*, were lying about the beach in considerable quantities, more especially at Phœnix Bay; but they were on most places along the shore, and might prove well worth investigating. It was very evident

from the appearance of the shells, that the mollusc had not been dead a full season, consequently one may fairly conclude that pearl oyster beds are in existence on the shores of the Andamans. A species of chank shell, *Turbinella rama*, Lam., so valued by the Natives of Hindoostan, is in fair abundance. During my visit to the Andamans, I procured a rather extensive collection of the land and fresh water shells, but perhaps the one which will be most valued by naturalists, is a fine specimen of the *Nautilus stenomphalus* with the mollusc complete, it having crawled inside one of the stakes.

Excursion with the aborigines to see the best fishing grounds, killing fish by means of bows and arrows, &c.

13. From Port Mouat, as I have observed, I went with Mr. Homfray and the Andamanese to the neighbouring fishing grounds. As their manner of obtaining the finny tribes does not appear to have been recorded, I will give a short description of what I personally witnessed. We left the Andamanese encampment at 3 P. M. at low spring tides, taking with us 17 of the aborigines in our boat, their ages varying from about 19 to 10 years. The females and younger children with three hand or landing nets, remained in the stern of the boats; the bachelors with three bows and arrows and one spear in the forward part, and as usual the latter were constantly chaffing the former. One youngster took the rudder, and we prepared to start for "Jolly Boys" Island, some two miles distance; scarcely was the anchor raised, when a lad in a canoe came with some fish, and likewise handed in a large piece of dead coral, amongst the branches of which numerous beautiful fish (glyphidodons, apogons, &c.,) were to be seen alive, as well as some lovely little crabs. When I suggested they might have got in three by accident or put there for show, over the side of the boat dashed a young savage, who dived down and came again to the surface with another piece as large as his head, and in it were 40 small but living fishes. As we were again starting, we heard a shout of *ooch-rah, ooch-rah* (fish, fish), when another canoe arrived, with some splendid specimens obtained by means of bows and arrows. At last we started, the Andamanese carrying as usual fire with them, and asking for tobacco and pipes, their most constant word being *jay, jay* (give, give.) As a fore-taste of what was to come, provided they did well, we presented the Chief with a looking-glass, some tobacco and a box of fusees, and we also gave our fellow passengers another box of fusees, which was entirely emptied before we came to the end of our short pull, as they were unable to resist amusing themselves by "making fire." We passed shoals of fish, many being of the most brilliant hues; as we neared the shore, the Andamanese pointed out a turtle or tortoise, but did not succeed in obtaining a shot at it. On landing they at once found its track, and asserted it had been on shore to deposit its eggs, but I refused to stop to hunt for the nest as the tide was on the turn. Away went the females along the shore, the bachelors with their bows and arrows and spear as far out upon the reef as they could proceed, whilst the younger children stayed with us to collect shells and small fish. As soon as we commenced wading into the sea, hundreds of fish darted about, either from under one piece of coral to another, or from sea weed to sea weed. Now our juvenile companions commenced to give chase: first the little Blennies claimed our attention, and though some escaped into holes in the coral, we took as many as I required. Occasionally, whilst feeling under coral or sea weed for a fish, a crab would lay hold of the hand of the investigator. At one yell rather louder than any which had preceded it, and the assertion that a "a sea devil" had injured a boy, I proceeded to the spot, and saw a beautiful scarlet and banded fish *(Pterois volitans)* swimming off, the lad whom it had wounded refused to touch it. Its fins were expanded, and it was sailing very quietly away as much as to say "touch me, if you dare!" However, I threw a pocket handkerchief over it, and in this manner procured it. But many fish I had never previously taken darted past us, and the little Andamanese began to warm to their work; sooner larger game rewarded their labors *(serrani*, several species of *Teuthis*, some mullets, parrot fish, *Hemigymus melanopterus* and *Callyodon viridescens.)* Whilst thus employed, we heard a loud shout seawards, and on looking perceived a large fish struggling with our archers. It proved to be a ray, nearly 6 feet long. After an hour's collecting, observing the numerous sea slugs, *Trepang* or *Beche de mer*, *(Holothuridæ)* which are used as food by the Chinese, and obtaining about sixty pounds weight of shells, we went to see how many fish had been procured by means of bows and arrows, and found that in 1½ hours 31 large mullets, averaging about 3lbs. each, had rewarded their labors, and that without the loss of a single arrow. The succeeding day the same individuals killed 56 large mullets by bows and arrows within two hours' time. As soon as a fish is viewed, all are on the alert; they appear to be at once endowed with a new life, as active as cats, and very acute in their eyesight; they fire the arrows at objects in the water, which no European unused to the work could perceive. They appear to aim under the fish, and mostly hit it through the bowels: when struck, away darts the unfortunate victim carrying off the floating arrow (see paragraph 4), but it soon either becomes entangled in sea weed, or the tired and wounded fish gives in, the arrow floats, the captive's life is nearly over. Had we possessed the means of carrying more fish, a much larger number could have been killed, but the Andamanese suggested they had enough to eat, and declining carrying what was of no use to them. As we were about leaving, one of the aborigines brought an *Amphiprion percula*, and on being told

that it was approved of, observed that she could get numbers more. She took us to a sea-nettle, *Actinia*, which she pulled off the coral rock by inserting her hand behind the attachment of this polype, and on shaking it into the net two more of these litte fishes came out. Subsequently this was repeated to twelve others, and all had two fish inside them, except one, which had three. They asserted these fish usually resided within this curious living domicile. On returning towards our boat, upwards of one hundred esculent swallows were seen soaring about, and perceiving a cave on our right, it suggested their nests might be there. We sent in the Andamanese, who soon returned with two old ones, and they informed us that the season was passed. We caught some specimens of the birds by knocking them down with our hands as they dashed out of the cave. Further on we came across a *Chiton*, on a rock, which they pointed out as excellent eating, but on being asked whether they eat the sea-slugs, they appeared disgusted at the idea. We reached the boat as darkness set in, when the fish were divided, and it was late before we reached their encampment, when the Chief came into our boat to see what he was to get. Having given all the presents, amongst which the spears for Dugong hunting seemed to be very acceptable, we left for Port Mouat, where we arrived shortly after midnight.

Summary of the present condition of the fisheries, and propositions.

14. In making a short summary of the present condition of the fisheries of the Andaman Islands, I must first call attention to the very peculiar circumstances under which those fisheries have been created and worked. They have been no resident fishermen to demonstrate the best modes of procedure, and the very fact of being placed in the fishing gang has scarcely been an inducement to labor, but to rather the reverse. It could not, under these circumstances, be supposed that more appropriate plans would have been suggested by convicts, who on doing so would most probably have been directed to join the fishing gang, by no means a desirable appointment. There are neither sufficient fishermen, canoes nor tackle, and, although the self-supporters take a larger amount of fish than the Government gangs, it is due to their capturing sardines, which, though more abundant, are very inferior in quality to the fish taken in the stakes and by hooks and lines by the Government gangs. I may here remark that when at Port Mouat I enquired why the self-supporters were so idle as regards the fisheries, and was informed that they could not dispose of their captures. As an experiment, four were sent out with two cast nets, and in four hours they obtained 260 pounds weight of sardines, and had to return, as their canoe could hold no more. They assert that they could go on for months taking at this rate had they a market. They dry some on the rocks and export them to Ross, where Madras convicts purchase them. The Government fishermen do not appear to be taken by selection, neither are they considered permanently attached to their work, even should everything be proceeding satisfactorily, but are drafted away for jungle clearing, bund raising and other employments, and new hands sent in their place. This is asserted to be one great cause of injury to the sea gang, for new hands cannot work, they become sea-sick. Convicts, if they do work at the fisheries, are not rewarded for doing well, nor punished if doing nothing. If they return without fish, asserting the nets have been carried away by Sharks having entangled themselves in them, or their lines have been broken by large fish, or divided by the coral, no one can prove that such is not the case; responsibility does not appear to exist anywhere, in fact, supervision is almost absent, whilst fisheries most especially require it. As regards executive control, there is one Tolidar over about 20 men; this individual, however, is not selected for his actual knowledge of fisheries: unless he is well supervised, he must be open to bribery by those under him, in order to screen the lazy, even if for no other cause. This is one strong reason why I object to the new plan, which prevents direct supervision. The Commissariat Officer might, without doing injury, keep the accounts and furnish the fishing tackle, but I would suggest the local officials should supervise the fisheries in their respective ranges, and an Overseer the more direct control. This Overseer should be practically acquainted with fishing, and probably a convict might be selected for the post; under him should be a Jemadar, to extend the supervision more completely over the Tolidars and fishermen. The Overseer and Jemadar should daily examine one or more fishery, and neither have to attend offices nor keep any accounts. As regards the number of fishermen, they are insufficient, and have only one scale of pay, and no inducement to labour.

Failure of convict gangs. Propose an intermediate grade between convicts and self-supporters, with stringent rules to keep them at their work. Details.

15. That convicts employed as gang fishermen have failed in giving satisfaction is abundantly proved by the official reports, and the state of the fish supply; on the other hand, the self-supporters at Port Mouat complain that they cannot sell the fish they capture, so turn their attention to keeping cows and goats. The ticket-of-leave men, who are generally allowed wives, do not care for fishing, which is work only suitable for poor men, they will occupy themselves with it when there are plenty of fish, and the weather is fine, otherwise they cannot be depended upon for a regular supply. For fishermen two things are essential: knowledge of the work and attention to it at such hours that the market may be supplied in the morning; an undertaking which I consider might be met in the following manner:—The fishermen at the different stations should live

apart from all other convicts in distinct villages, and the Tolidars with them, they should not be permitted, under any circumstances whatever, to marry, keep cows or goats, or any description of poultry, as such evidently interferes with their legitimate occupation. If they have cattle they will go for branches of trees wherewith to feed them, or return at the proper hour to milk them, &c., and thus their duties are neglected. I would suggest that convict gangs, as at present constituted, be abolished, and a sort of intermediate grade between them and the self-supporters should be created, (for the peculiar circumstances of the case require peculiar dealing with), giving the work to them that should be done by the former, but purchasing the fish from them, as is now done, from the latter. On the arrival of a batch of convicts any fisherman or suitable person desiring it, should be drafted for trial into this gang, and, if he succeeds, kept there; if not, sent back. They must, in short, distinctly understand that if they fail they will be remanded, which rule should be rigidly enforced, but so long as they work well and are not sick, they ought not to be drafted away for other occupations. After about three or four years at this work, these people will, doubtless, begin to earn money, and wish to go to some more quiet and less troublesome work, and the inducement of being permitted to leave the gang should be held out, when they might become self-supporters, as at present, but take up any occupation they desire. Different sets should be told off, for hook and line fishing, cast nets, drag nets, float nets if they can use them, stakes, and the other descriptions of fishing, and promotions might take place from the more difficult and less paying forms, to the easier and more remunerative, provided the parties have proved themselves deserving of promotion. As a rule, fishermen should be out during the night at line fishing, large net fishing, and clearing the stakes, to be in time for delivering the fish by 9 A. M. The Tolidars should be responsible that this is carried out, the men should be fined if they refuse to work, and returned to the gangs if they persist. I would propose 149 men be employed in the fisheries, and to show that this is not excessive I extract the following from *Major Davis's* report:—"The Superintendent asks for 150 convicts to catch fish for some 6,000 convicts, whereas now there are upwards of 7,000, and as soon as the rationing system comes into operation, a much larger proportionate supply of nitrogenous food will be required." I would suggest these 149 men being thus divided: one Overseer on Rs. 50 a month, and one Jemadar, whilst there should be a Tolidar over every 20 men. I would suggest the establishment of fishing villages, locating the men much as follows: Ross Island, 20; to be solely employed in line fishing at sea. Corbyn's Cove and South Point, 20; Aberdeen and Phœnix Bay, 20; Hope Town, 20; Haddo and Navy Bay, 20; Viper, 20; Port Mouat or McPherson's Straits, 20. Every 20 men should have two large canoes and three small ones suitable for cast net fishing, going to the stakes or the various occupations necessary in this employment. The question may well be considered here, of how are these fishermen to be paid, as I consider paying for the captures most essential to success. They should not receive any salary as is the rule now with the self-supporters, but be paid for their fish (with exceptions to be enumerated) at the rupee for 25lbs., the odd pound (it now being lbs. 24) being allowed the Bunniah for dryage and wastage. This amount, however, should not be paid for sharks, skates, and rays, which very few will eat, neither for sardines taken along the sea shore from October to March, and where they so abound, that several hundred pounds daily can be taken by a single cast net, at such times and in such places a rupee per lbs. 50 might be given.* Also for sharks, provided a shark's liver-oil factory were to be created (see paragraph 17), some different arrangement for payment will have to be instituted, but that could not be decided upon previous to a trial being made. Government may occasionally be losers by the fish becoming putrid, for I would suggest all taken being purchased by them; on the other hand, they will be considerble gainers in the following ways; in no longer paying 140 convicts, who, at two annas a day, receive about Rs. 3,193 a year: in the fishermen in future paying for the cost of all boats, fishing stakes, tackle, &c., besides the increased captures should remove the necessity for sheep for convicts, and thus relieve the settlement of a yearly outlay of at least Rs. 55,619 (see paragraph 6). Should the foregoing plan be deemed impracticable, I would suggest four maistrees on first class pay to every gang of 20 men, chosen by merit, and not by time, and extra clothing should be given, and grog and quinine might be allowed when the work is being satisfactorily carried on. In whatever manner the fisheries are worked, the fishermen or their Tolidars should have nothing whatever to do with the disposal of the captures, but hand them over to the Bunniah, who should give a receipt for the weight received.

Plan of providing boat and tackle, and how the expense should be met.

16. Provided my proposition of substituting self-supporting fishing gangs in lieu of the present plan be approved of, I would point out how I would suggest the expense for the various nets and implements might be met, and the fishing gangs assisted without any pecuniary loss to Government. I would propose that at first should any of the present

* The old rate was 12 lbs. a rupee for the best varieties of fish, and 24 lbs. a rupee for sardines.

fishermen wish to belong to the gang under the new rules, and are qualified for the same, they may be permitted to join. That the tackle, canoes, and boats, now in use, be given over free of cost, but to remain Government property in the hands of the gangs. That all future requisites as canoes, tatties, nets, dhahs, knives, hooks, lines, &c., &c., be kept ready, and supplied to the gangs at rates which cover the Government outlay, but are not so excessive as are now demanded in the bazaar for articles of a very inferior quality. Canoes might be given at eight annas a foot, whereas now the self-supporters have to give two rupees for the same amount of work from Chinamen. Logs might be floated to Viper, and worked into canoes by the Burman convicts who well understand how to do it. Tatties for stakes, averaging 8 feet high by 15 feet long, might be easily constructed at eight annas each by the invalids at Viper. Bamboos, which have to be fixed five cubits deep in the mud, must be obtained during the rains. "The cost of nets," observes the Commissariat Officer, "is for a hand (cast) net of thread, weighing 2lbs. with 14lbs. of lead, Rs. 6-12. A drag net of 300lbs. of twine, 2,100lbs. of lead, about Rs. 212. Other sizes according to weight." I would here suggest that much less expensive substances might be worked up into equally serviceable articles by the invalids and chain gangs at Viper. Much cheaper fibre than cotton thread and equally good could be obtained in the Andamans, the pineapple was introduced from Burmah at a considerable expense partly for this purpose, and it would be well, (having only reference to the question of nets), were it imperative on convicts who eat the fruit, that the shoots should be kept and planted in some of the newly cleared land, where they thrive exceedingly well, whilst the fibre is excellent, although requiring some amount of labour to prepare. Wild plantains, so common in the Andamans, might also be sown broadcast in new clearings when the land is not requisite for other cultivation; not only would it be useful for its fibre, but partially prevent the weed, known as Egyptian grass, from taking possession of the ground, or the Bandi-koi might be more extensively propagated, as it is an excellent substitute for hemp, besides its fruit being employed as a vegetable food.

Proposition respecting the manufacture of fish-oils at Port Mouat.

17. Besides the direct question of working the fisheries, there are a few other subjects I would suggest as worthy of attention, and first the practicability of manufacturing *fish-oils* at the Andamans. They are of two varieties; the *simple animal-oil*, so necessary for all descriptions of machinery, and *secondly*, sharks' liver-oil required for *medicinal* use. As regards *simple fish-oil*, the sardines at the Andamans are identical with those of Malabar, from which a valuable oil is obtained. They exist in enormous shoals, being most common from October to March. They are said to breed about the latter end of February, then to diminish in numbers. It is during the breeding season that the manufacture of fish-oil might be carried on, previously they are thin, but do for dried fish. The fish could apparently be taken in almost inexhaustible quantities, and without doubt some of the convicts must be well aware of how the oil is obtained by decomposition or by heat, and almost the only requisite in the latter, is a large iron pot for heating the water in, being careful that this is very gently done, and never exceeds 130°, the oil is skimmed off as it floats to the surface. *Medicinal Sharks' liver-oil* I have observed upon in my report on the fresh-water fisheries of British Burmah, page 8, para. 18. Sharks abound off Port Mouat, and fuel is in abundance; a shark net might be made by the invalids at Viper. The mesh should be large, the substance employed strong, and the net should be floated in with the tide. Should it succeed, and it appears as if it ought to, the factory at Calicut, which has failed to furnish the requisite supply, might perhaps be abolished, and the drug made more economically at the Andamans.

Salting fish during dry season, drying when they are not breeding.

18. *Salting fish* might be carried on during the dry season at Port Mouat, McPherson's Straits, or Corbyn's Cove, but it probably would not answer during the rains, owing to the prevalence of numerous flies, the eggs of which rapidly generate maggots. Sardines and allied fishes, prior to the breeding season, might be dried on the rocks for "soukka" or *dried fish* relished by the Madrassees. The present plan is to leave them on the rocks on the sea-shore, or one of the islands for three days. Birds take away a few, but this is inconsiderable, whilst the Andamanese only eat fresh fish, so they do not interfere. I examined four bags of this dried fish at Port Mouat, being three days' work of three self-supporters. They had 192 seers, which at four seers the rupee (provided all were sold) gave them the sum of Rs. 48, or Rs. 16 each man, for three days' labour. The fish were of three descriptions, (assorted) Engraulis telara; E. boelana; and Clupea Neohowü. All had been captured by cast nets, and no expense incurred in the drying.

Pearl oyster banks might be discovered.

19. The pearl oysters likewise seem deserving of attention. I observed the shells in considerable numbers in sheltered spots, and perhaps the Superintendent could suggest what appropriate rewards might be offered to convicts for discovering where the beds are.

APPENDIX.

Return from the Deputy Assistant Commissary General.

Cost of Meat issued to convicts in 1869 :—

	lbs.	Estimated Cost. Rs.	Recovered. Rs.
Beef	22,450	6,059	2,109
Mutton	52,522	21,166	5,246
Pork	3,523	889	436
Sheep alive	532	4,403	369
Sheep's heads	1,660	666	666
Total ...		33,183	8,826
Difference ...			24,357

Convicts pay for meat at reduced rates. Rationed convicts do not pay for it at all.

NOTE.—The above estimated cost does not include freight. Freight is now charged Rs. 5 per head by the B. I. S. N. Company.

Sheep remaining 1st January, 1869	1,746
Received during the year	7,152
	8,898
Issued and died ...	7,129
Remaining 1st January, 1870 ...	1,769

Appendix to DR. DAY'S *Report on the Fisheries of Port Blair.*

As to sharks' liver oil, of which a deficiency was complaind of, that no longer continues. The sardines have returned as have likewise the sharks, and the factory is in full working order.

The oil sardines have returned to Malabar, and I have personally made minute enquiries into the mode in which the oil is manufactured, which is effected in one of the two following manners.

Should sardines be fat, their livers are removed and placed in an earthen pot; these glands are covered over with about 2 inches of water. This is gently heated for about 15 or 20 minutes until it is 130° when froth appears on the surface, and the earthen pot is removed from the fire. The oil is now skimmed off with wooden ladles. It is worth 2½ Rupees a maund.

The second plan is more wasteful. A canoe is filled three quarters full of fat sardines and placed in the sun. About mid-day boiling water is poured over the fish, and the oil floating off, is skimmed into pots. This is repeated for three days.

Sardines in Malabar breed in June and July, after this they get fat, and from August to November or December are employed for making oil.

AGRICULTURAL IMPLEMENTS AND MACHINERY FOR EXHIBITION AT SAHARUNPORE.

Revenue.
No. 30.

INDIA OFFICE;
London, the 28th April 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—After considering the despatch from your predecessor in Council No. 70, Public, and dated the 11th of October 1866, my predecessor, Secretary Viscount Cranborne in Council, entrusted to General F. C. Cotton, who had on several occasions of a like nature given his valuable aid to this Department, the task of ascertaining what agricultural implements and machinery would be most useful for the object which your predecessor in Council had in view, of exhibiting

these specimens of implements for the instruction of Native cultivators, under the superintendence of Dr. Jameson, in connection with the Botanical Gardens at Saharunpore. Various circumstances have delayed the selection of these implements at an earlier date; but I now transmit to you printed copies of a letter and two enclosures from General Cotton containing his recommendations on the subject.

2. You will perceive by the reply* which I have directed should be sent to that officer, that I have requested him to order all the articles recommended by him, the cost of which, including the packing, will be under £250, to be sent to the Director General of Stores at this Office for transmission to Saharunpore, or direct from each of the manufacturers as may seem best to him.

* Dated 12th April 1870.

3. With respect to the proposal for sending out models of machinery and implements for exhibition, General Cotton found that the cost would be so great that he did not recommend its being incurred.

I have the honor to be,

MY LORD,

Your Lordship's most obedient, humble Servant,

ARGYLL.

From MAJOR GENERAL FREDERICK COTTON, C.S.I., to FORBES WATSON, Esq., India Office,—Dated Torquay, the 19th March 1870.

I ENCLOSE a list* of the implements, &c., I should recommend being sent to Saharunpore.

* Appendix A.

In a former letter I gave some explanation† of the machines and tools I thought it advisable to send to Dr. Jameson at Saharunpore. I must ask you to forward a copy of that letter to the Doctor, as it will save the recapitulation of my object in suggesting each implement, and I will only now add a few words that seem necessary in further explanation.

† Appendix B.

I have entered in the list two horse-powers, one to be stationary, the other arranged to pack on wheels for locomotion. The chief object of the latter is to work the threshing machine and winnowing machine in the field, as in India it will very generally be better to thresh the corn at once rather than stack it.

The stationary horse-power will be suitable for all purposes, but will be specially adapted for the chaff-cutter, corn-crusher, and grist-mill, all of which are entered in my list.

The locomotive (or portable) horse-power would be well employed by cutting up straw at any place where the native carts halt for the night, where a great saving of fodder would be effected by it.

Amongst the extra parts to be sent out with Messrs. Howard's plough is a subsoil body, which I consider it very important to introduce into India. I have described its use in my former letter. It follows the common plough, and disturbs the bottom of the furrow without bringing the subsoil to the surface, which is almost always advisable, as the lower soil, not having had the benefit of the air, is rarely so productive as the surface soil till it has been loosened and exposed to the action of the air for a time, and this mode of working by a double operator is especially suited to India, where the team employed is not so powerful as the heavy horse team of England, and where the attempt to break up the whole depth at once would be attended with great waste of power, if it could be done at all.

Messrs. Howard's subsoil body is made to fit on to his common plough instead of the mould-board, and it is on that account mainly that I send out his ploughs.

I have found a light plough of Messrs. Richmond and Chandler's, made for the cultivation of cotton in India, which I also recommend being sent.

Another plough, I recommend, is found in use in Devonshire, and is an admirable implement that will, no doubt, become every year more generally used in England. It is very light, and can be worked both ways, which does not leave the land in butts, but quite even, so that the mowing machines may be used over it. The headlands are less trampled, and there is less waste of time in turning. These ploughs have a spade, as it is called, to be used when it is advisable to skim the surface before ploughing. In this case one end is fitted with the spade, which cuts and turns over the surface, and the plough returning on the same track with the ordinary coulter, covers what the spade had before turned over. In Devonshire breaking up clover is done in this way.

I have also added one of the original grasshopper ploughs of which the above is the modern improved implement. This old plough is still in use, and could be so easily made, and at so little expense, that it might be more readily adopted than the iron plough of the same form.

The cultivator, I recommend, will be a most valuable introduction into India. Its use in this country is becoming every day more extended, and in some light soils it is so effective that it is not thought necessary to use the plough above once in three or four years.

I have entered a very cheap threshing machine as the most likely to be brought into use in India. It will require some modifications to suit it to the peculiar grains of that country, but it will suit some, and I hope ingenuity will be found to adapt it to all.

I have recommended three different winnowing machines, and should be glad if all were sent out. As I have said in my former letter, it is one of the machines most immediately required. It has been for many years adopted in China, and was at once appreciated in Madras.

I have great hopes that if these implements are sent to Dr. Jameson they will be fairly tested and such modifications made of them as will secure there introduction into the North of India.

To ensure the same implements being sent that have been selected by me, I forward by this day's post the estimates of the several manufactures of the cost of each article. And it will be observed that allowance is made for the necessary packing for safe transmission to and through India.

A.

List of Tools, &c., suggested for the Saharunpore Museum and Farms.

Tools, &c.	Cost. £ s. d.	Manufacturers.
1 horse gear, &c. 2 small cotton ploughs, &c. 1 No. 3 chaff-cutter, &c. 2 light horse-hoes, &c. 1 No. 5 corn-mill, &c. 1 cultivator, &c. 1 set of harrows, &c. 1 No. 2 corn-crusher, &c. 1 No. 2 sack-holder, &c. 6 corn sacks	72 10 6	Richmond and Chandler, Salford, Manchester.
One dozen Aberdeen scythes, &c.	4 11 0	Ditto.
1 combined reaping and mowing machine, &c. 1 eclipse reaper, &c.	46 10 0	Samuelson, Banbury.
1 No. 2 horse-rake, &c. 1 No. 4 horse-rake, &c.	21 5 0	Keyworth, 35, Tarleton Street, Williamson Square, Liverpool.
1 winnowing machine, No. 3007, in the Royal Agricultural Society's Manchester Catalogue of 1869 1 winnowing machine, No. 3010 in the same Catalogue	19 14 6	Sawney, Beverley.
1 No. 2 winnowing machine	9 10 0	John Richardson, 8, Brunton Place, Carlisle.
Portable horse gear and threshing machine	38 7 0	E. Chambers, St. Philip's Iron Works, Bristol.
1 Devonshire spade and general purpose plough 1 grasshopper plough	8 14 0	W. Chamberlain, Dodbrook, Kingsbridge.
1 six-row corn-drill, &c.	9 15 0	Bristol Waggon Works Company, Temple Gate, Bristol.
1 Howard's patent D plough 1 ditto, DD plough, with subsoil body, &c.	11 13 10	Howard, Britannia Works, Bedford.
	242 8 10	

Memorandum by GENERAL FREDERICK COTTON, C.S.I., *relating to the Agricultural Implements, &c., suggested for despatch to Saharunpore.*

Barn Works.—These consist of a horse or bullock gear as the motive power, with a set of machines to be worked by it, for thrashing, winnowing, chaff cutting, corn crushing, &c., &c. The costs, of course, depending on the variety of machines required.

I should send more than one set of these, as they are made very cheaply now, and their introduction would produce most important results. They might be established for the use of a whole village, and thereby lead the Natives to get their work done out of their own homes, when, as will generally be the case, it can be better done by those who make it their special business. I need hardly say that this is one of the changes most wanted in India.

Chaff-cutter.—This machine has been found of great value in the Madras Presidency, and ought to be generally introduced in a country where so much use is made of straw as food for cattle. Very cheap machines should be sent out, and such as might easily be copied in India. To make them cheaply, they must be made in great numbers; and it would be a great advantage to India if the manufacture of such important implements was introduced.

It has been found in England that those implement works have been most profitable which were confined to the making of one class of implements; and such would be especially the case in India, where the Natives, not having much inventive genius, are admirable in copying, and attain to great skill when repeating the same operation.

Corn-crusher.—There can be no doubt that much of the hard pulse and grains of India are only partially digested by the animals fed upon them; and it would be very admirable to reduce them to meal before they are used. My experience in all feeding was, that the more thoroughly every grain was reduced to meal before it was used, the more advantage was derived from it. But as the corn-crusher or "kibbler" is much cheaper than the mill, and requires less power to use it, it would be well to send out one or more of these machines. There is, however, a cheap American "grist mill" which might also be sent.

The Corn-drill.—The cheapest form of this machine is rather expensive, and its value depends upon its use being well understood. The advantages of the corn-drill are, that the seed is so laid in the ground that it is sure to be well covered by the soil. It is also so placed, when the lines are far enough apart, that the horse-hoe can be used to remove the weeds when the crop is growing, and the quantity of seed used can be generally secured. But when, as is generally the case in England, a great quantity of seed is used, it is the worst plan of sowing that could be adopted. The seed is deposited in a continuous mass, and the growth of the plant is crippled, exactly as it is in hedges, where from close planting in a line all our timber trees, beech, oak, maple, &c., are made to grow as shrubs for ever, simply by their roots being crowded, and all of one kind. Hence it is that our farmers find when they use much manure, the advantage is lost by the straw becoming too thin to support the ear, and the crop is laid.

In sown broadcast the seed is better placed, and the plants are more clear of each other. But where Mr. Hallett's system of thin sowing is adopted, and the cups of the drill are made to raise one seed at a time only, and they are at sufficient intervals to give each plant a fair space, the drill is turned to the best possible account, and I should recommend a good common drill being sent out, fitted as Mr. Hallett's are, for sowing as little as one peck to the acre. This would not interfere with the trial of larger quantities of seed, but ought, if possible, to be used as a means of introducing thin sowing, both for the sake of economy of seed and to secure a vigorous growth of plant.

Cultivators or Grubbers.—These implements, if not too heavy, would be of great use in India; they do exactly the work of the common Native plough, but can be made to move soil to any depth. Like the Indian plough, they only break up the soil without turning it over as the English plough does, but they require far less power than the plough of England, and would be more readily adopted by the Natives. With the Native plough there is a great loss of labor, as the single point drawn through the soil does not employ all the strength of a good pair of bullocks, and the consequence is that they go a great and unnecessary distance in ploughing each acre. With the cultivator any number of points can be used, according to the strength of the cattle, the hardness of the soil, or the depth to be cultivated, and thus the field is not traversed more than is necessary. The points also are of a much better form than those of the old Indian plough, and I should recommend several of these useful implements being sent out.

Harrows.—It would be well to send out two or three varieties of this implement, which could be copied and modified to suit the work required in India.

Horse-hoe.—This would be of great use, especially in the cultivation of cotton, and the various kinds of pulse, dholl, or other shrubby plants which are sown in lines, distinct from each other.

Horse-rake.—A most useful implement in England, and should be sent out as an accompaniment to the mowing and reaping machines.

Mowing and Reaping Machines.—One of each of these had better be sent out. But it is probable that some modification would be necessary to their use in India, with the strong straw of the millet, &c. This, however, could only be done under trial in this country. Where they are to be used, it would be necessary to pay attention to the surface of the soil before the crop was above ground, otherwise the knives would be injured by the stones and clods.

Ploughs.—The English plough in general is too heavy for India, but light ploughs, fitted with a pole and yoke for oxen, have been made, and some specimens of them might be sent out to Saharunpore. I met with them when selecting implements for Madras, but do not remember what maker manufactured them; I could, however, easily ascertain.

The Subsoil Plough.—The ordinary subsoil plough would be an admirable implement to send to India, if its use was well understood. It is a plough without a mould-board, made to follow the ordinary English plough, and rip up the bottom of the furrow, but *not bringing it to the surface*, where it would in many cases be an injury to the crop. After a time, when the subsoil has been by this means exposed to the air, it is fit for the growth of plants, and may be turned over by the mould-board plough, to the great advantage to the crop.

Sacks and Trucks.—The English sack is a very good form of bag, and when used with the common two-wheeled truck, both are quite worth introducing to India.

Scythe.—The scythe ought to be sent out; and the Aberdeen scythe with a double handle is certainly the best to introduce into India.

Spades and Digging Forks.—These cannot be used by men with naked feet, but if a rude sandal were introduced with them, they would be perhaps adopted in India for garden culture.

The Shovel.—Several forms of shovel might be sent out.

Thrashing Machines.—It would not be well to send out the more perfect kinds of the machine now used in England, which not only thrashes the grain, but prepares it for market, as they are very expensive, and would not be generally adopted in India. But there are common thrashing machines which can be worked with such light "horse gear" as I propose to send out, which would be amongst the most useful machines that could be introduced in India, where the loss both of labor and grain by the present mode of trampling out the corn is enormous.

Winnowing Machines.—This implement is of the first importance, and its benefit was at once admitted in Madras. Several might be sent out with the certainty of their being brought into use. They should be fitted both for hand and for horse or bullock power.

Pumps.—It would be well to send out a common cheap pump, taking care that the valves are not of leather, but of metal, leather being objected to by the Natives.

Wire Fence.—Some patterns of wire fence should, I think, be sent to India.

From H. MERIVALE, Esq., C.B., Her Majesty's Under Secretary of State for India, to MAJOR-GENERAL F. COTTON, C.S.I.,—dated London, the 12th April 1870.

I AM directed by His Grace the Secretary of State for India in Council to acknowledge the receipt of your letter of the 19th ultimo giving your opinion as to the Agricultural implements and machinery which it would be advantageous to send for exhibition by Dr. Jameson at Saharunpore, in order to instruct the Native cultivators in the advantages to be derived from the use of them.

I am to express the thanks of His Grace in Council for the trouble which you have given yourself at the request of his predecessor's Secretary Viscount Cranborne, to ascertain the qualities of their implements as well as for the useful documents in which you have explained them.

I am also to acquaint you that His Grace will abide by all your recommendations, and will feel further indebted to you if you will order the several articles, the cost of which, including the packing, amounts from the list which you have sent to about £242. The several invoices* are, therefore, returned to you, and the bills will be paid by the Accountant General of this Office, when they are received here with your countersignature.

* Twelve in number.

The Duke of Argyll will leave it to your judgment whether the several articles had better be sent direct from the manufacturers to Saharunpore, or to the care of the Director General of Stores at this Office, in order that he may provide freight for them to India.

Before I conclude, I am to request that you will supply me with a statement of any expense to which you may have been put by the execution of this commission by the Secretary of State, in order that the Accountant General may be directed to pay the amount to you.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

EAST INDIAN RAILWAY—DELAY IN OPENING THE CHORD LINE.

From MAJOR F. S. TAYLOR, R.E., Joint Secretary to the Government of Bengal in the Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department,—No. 2663G., dated 17th December 1869.

REFERRING to Joint Secretary's letter No. 2136G. of 27th September, on the subject of the chord line works of the East Indian Railway, I am instructed by the Lieutenant-Governor to forward, for the information of His Excellency the Governor General in Council, a copy of a letter from the Board of Agency, East Indian Railway, No. 664G., dated 15th December, expressing their deliberate opinion that there is no possibility of this line being opened before the next rainy season, and that there is little probability of the line being made available for mails and passengers prior to the entire completion of the contract.

The Inspection Report of Lieutenant Wallace, dated 24th November, which is also forwarded for the information of the Government of India, exhibits the present state of the works, and exposes the insufficiency of the reasons assigned by the contractors for the unsatisfactory progress as a whole. His Honor refrains from any further expression of opinion until the expiry of the contract time brings the question directly before Government.

From E. PALMER, ESQ., Chairman, Board of Agency, East Indian Railway, to the Consulting Engineer to the Government of Bengal, Railway Department,—No. 664G., dated 15th December 1869.

IN reference to your letter No. 2605G., dated 10th instant, enquiring whether the Agency has considered the advisability of a partial opening of the chord line for mails and passengers at the earliest safe date, irrespective of the entire completion of the contract, I have the honor to state that, in the present state of the line, the Agency cannot give an absolute reply to your enquiry, but that, as far as they see at present, there is no probability of the line being opened before the next rainy season. Copy of Chief Engineer's letter No. 2252 of 15th instant, on this subject, is sent herewith.

From G. SIBLEY, ESQ., Chief Engineer, East Indian Railway, to the Chairman, Board of Agency, East Indian Railway Company,—No. 2252, dated 15th December 1869.

YOUR docket No. 4688, dated 11th instant.

With reference to the enquiry as to the advisability of a partial opening of the chord line for mails and passengers at the earliest safe date, irrespective of the entire completion of the contract, I would remark that the date of entire completion is still so uncertain that it would not be safe to say that there might not be a period when it would be safe and advisable to open the line for mails and passengers, but not advisable to open it for general traffic.

As far, however, as we can at present see, such a condition of affairs is not at all likely to arise.

From the Government of India, Public Works Department, to the Joint Secretary to the Government of Bengal in the Public Works Department, Railway Branch,—No. 47R., dated 8th January 1870.

I AM directed to acknowledge the receipt of your No. 2663G., dated 17th December 1869, reporting that the chord line, East Indian Railway, will not be open for traffic on the date fixed in the contract.

2. I am desired to express the dissatisfaction and regret of the Government of India at this untoward result of the contractor's operations. It is essential in the public interests that the line shall be made available for traffic as soon as possible, and it is desirable that, if it can be managed, this should not be later than the opening of through communication between Calcutta and Bombay.

3. I am to request that a very early report may be submitted stating the steps that are proposed to be taken to expedite the completion of the works, and enforce the provisions of the contract, and also the time at which it will be possible to open the line for mails, if not for public traffic.

Extract from a letter from the Government of India, Public Works Department, to the Government of Bengal, Public Works Department, Railway Branch,—No. 225R. of 4th February 1870.

PARA. 2. I am directed to state that the Governor General in Council continues of opinion that the line should be made available for traffic as soon as possible, and if it can be managed, in such a manner as to admit of any material gain in time in the transport of the mails, simultaneously with the establishment of through communication between Calcutta and Bombay. The Governor General in Council, therefore, will be glad if His Honor the Lieutenant-Governor will be so good as to cause an enquiry to be made on this point from the Agency of the East Indian Railway Company, requesting specific information as to the time that could be saved in the fast train service by an opening before the next rainy season, and the probable cost of such an opening, if feasible. In the event of their considering any such opening undesirable or impossible, the precise reasons should be explained and reported to the Government of India.

From MAJOR F S. TAYLOR, R.E., Joint Secretary to the Government of Bengal, in the Public Works Department, Railway Branch, to the Chairman, Board of Agency, East Indian Railway,—No. 480G., dated 28th February 1870.

I AM directed to acknowledge the receipt of your letter No. 110G., dated 21st current, with enclosures, from the Chief Engineer, East Indian Railway, intimating that there is no probability of the chord line being opened for traffic before the next rainy season, and that, considering the advanced state of the line, he does not think it would be advisable to take the work out of the contractor's hands, unless by the end of March there were grounds to suppose that the completion of the water-supply tanks before the next rainy season would be a matter of uncertainty.

2. The Lieutenant-Governor now looks to the Board of Agency to act unflinchingly as soon as the necessity for taking the works out of the contractor's hands becomes apparent.

From the Government of India, Public Works Department, to the Joint Secretary to the Government of Bengal, in the Public Works Department, Railway Branch,—No. 501R, dated 24th March 1870.

I AM directed to acknowledge the receipt of your No. 481G., dated the 28th February 1870, submitting a letter from the Board of Agency, East Indian Railway, intimating that there is no probability of the chord line being opened for traffic before the next rainy season, and of the reply thereto informing the Agency that the Lieutenant-Governor will now look to them to act unflinchingly as soon as the necessity for taking the works out of the contractor's hands becomes apparent.

2. In reply, I am directed to point out that in Public Works Department No. 47R., dated 8th January 1870, a report was desired to be submitted on the steps proposed to be taken to enforce the provisions of the contract, and on the time at which it would be possible to open the line for mails, if not for public traffic. In Public Works Department No. 225R., dated 4th February 1870, this was repeated, and specific information was requested as to the time that could be saved in the fast train service by an opening before next rainy season, and the probable cost of such an opening, if possible. Further, in the event of the Agency considering such an opening undesirable or impossible, the precise reasons for this were desired to be reported.

3. No reply has been given to these questions, and I am therefore now directed again to request that the necessary information may be obtained from the Board of Agency, and that they may be specifically answered in detail.

From MAJOR F. S. TAYLOR, R.E., Joint Secretary to the Government of Bengal, Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department,—No. 963G., dated Fort William, the 2nd May 1870.

WITH reference to my letter No. 752G., dated 31st March, and in reply to your letter No. 501R., dated 24th March, calling for further information in connection with the opening of the chord line, I am now instructed to forward, for the information of His Excellency the Governor General in Council, copies of the documents as per margin on the subject of a partial opening.

No. 818, dated 9th April 1870, to Board of Agency, East Indian Railway.
Report by Lieutenant W. A. J. Wallace, R.E., Deputy Consulting Engineer to the Government of Bengal, of his inspection of the chord line.
No. 254G, dated 22nd April 1870, from Board of Agency, East Indian Railway, and enclosure.
No. 898, dated 22nd April 1870, to James Perry, Esq.
" 683, " " " " from " "
" 906, " 25th " " to Board of Agency, E. I. R.
" 260G, " 26th " " from " " " "
" 267G, " 28th " " " " " " "

2. Though the Lieutenant-Governor is given to understand that Railways in India have, as a rule, been opened with perfect safety while in an incomplete state, he is of opinion that it would not be proper to press the Agency further in the present instance.

From MAJOR F. S. TAYLOR, R.E., Joint Secretary to the Government of Bengal, Public Works Department, Railway Branch, to the Chairman, Board of Agency, East Indian Railway,—No. 818, dated 9th April 1870.

YOUR letter No. 110G., dated 21st February, on the subject of the failure of the contractors to complete the chord line by 1st January, having been submitted to the Governor General in Council, I am instructed to inform you that His Excellency is still of opinion that the provisions of the contract should be enforced, and the chord line in its incomplete state made available for the public at the earliest possible date. It appears to me, however, on careful consideration that with the coöperation of the contractors all cause for dissatisfaction may be removed, and the works left to be thoroughly completed, and formally handed over to the Company at the proper time.

2. The only positive advantage to be obtained by a partial opening would be the acceleration of the down fast mail, and if the contractors will undertake to clear the line and lock all the points every evening after the day's work is finished, and hand a formal certificate, signed by a responsible official, to the Station Master at Luckeeserai to the effect that the line is clear and in safe condition to Setarampore, I see no reason why this one train should not be worked through the chord line to Calcutta only stopping under the guard's orders at two watering places.

3. Under this arrangement, a through train for Calcutta might be made up at Dinapore to be cut off at Luckeeserai, and the regular train would run no further than Jumalpore.

4. The Deputy Consulting Engineer has been directed to make an early inspection of the chord line, in order to ascertain the actual state of the way and works and the views of the contractors on the subject of a partial opening, and I shall be glad to learn that the Board of Agency are prepared to consider this proposal favorably.

From E. PALMER, ESQ., Chairman, Board of Agency, East Indian Railway Company, to the Consulting Engineer to the Government of Bengal, Railway Department,—No. 254G., dated 22nd April 1870.

IN reference to your letter No. 818, dated 9th instant, on the subject of the partial opening of the chord line, I have the honor to send you copy of Chief Engineer's No. 872 dated 16th idem, from which you will see that, in the opinion of the Chief Engineer, in which the Agency concur, it would be criminal to attempt to run mails and passengers over the chord line while the works are in their present condition.

From G. SIBLEY, ESQ., Chief Engineer, East Indian Railway, to the Chairman, Board of Agency,—No. 872 dated 19th April 1870.

WITH reference to the Consulting Engineer to Government Bengal's No. 818 of 9th instant, on the subject of at once running the mail train through the chord line, I have to refer to my report dated January last, and to state that the conditions therein reported with reference to date for safe opening still remain, except that there has been less progress since that date than had been hoped.

I would further record my opinion that to attempt now to run the mail train nightly through the chord line at a speed of 30 miles an hour, in darkness throughout its whole journey, would be criminal.

Inspection Report of the Chord Line, East Indian Railway, by LIEUTENANT W. A. J. WALLACE, R. E., *Deputy Consulting Engineer to the Government of Bengal, Railway Department,—dated the 21st April* 1870.

ON the 15th instant I travelled over the chord line, in company with the Chief Engineer and the contractor, to see what progress had been made since my last inspection, and also to ascertain whether it would be possible and advisable to arrange for running the down mail train by that route, so that it might arrive in Calcutta at 6 A. M., instead of 9 A. M., as at present.

Considerable progress has been made since last November, but the stations and the water-supply works are still in a very backward state, as may be seen from the subjoined tabular statement showing their present condition.

The brick-work in bridges and culverts has all been completed, and the girders on the main line are all in position, except at a few bridges in the Nargunjoo District, where the girders for the second line are now in course of erection.

The embankments are practically all finished, there being only some dressing and trimming of slopes still required. The cuttings have been all completed to the full depth and width at the bottoms, but there remains a good deal of work to be done in side slopes, &c.

A single line tolerably well ballasted throughout has been laid from Sectarampore to Luckeeserai, and about two-thirds of the second line has been laid with the full allowance of sleepers, and partially ballasted.

The fencing has been completed along about one-third of the line, and is generally in progress along the remainder.

From the following tabular statement* it will be seen that the stations are all far from complete, and that the water-supply works are not nearly ready; nor can the tanks be made to the full size by the 15th June, unless the work is carried on much more vigorously than it is at present. The Chief Engineer is fully alive to this, and he has directed the District Engineers to be prepared to take the work out of the contractor's hands on the 1st proximo, if he fails to comply with the instructions given him on the 15th instant as to the force of labor to be concentrated at each of the tanks and the rate at which the excavation is to progress.

* Not published.

With regard to the proposal to run the down fast mail train, or a portion of it carrying the mails and through passengers, over the chord line, the contractor expresses himself quite willing to clear the line every evening in time for the down mail, to supply water for the engine where required, and to accept the responsibility of maintaining the road in safe working order. He also is of opinion that the proposal is a feasible one, and I have no doubt that, with proper precautions, the train might safely be run so long as the weather continues fine; but when it is taken into consideration that the rainy season is now approaching, that there are many deep cuttings of which the sides are not yet fully sloped, and that the highest parts of some of the heaviest embankments have been thrown up since last rains, it must, I think, be admitted that the running of a night train at a high speed would be attended with considerable risk.

From LIEUT. W. A. J. WALLACE, R.E., Deputy Consulting Engineer to the Government of Bengal, Railway Department, to J. PERRY, ESQ.,—No. 898, dated 22nd April 1870.

WITH reference to the Consulting Engineer's suggestion that the down mail train might be run over the chord line, I am directed to request that you will be good enough to place upon record your opinion as to the possibility of the proposal, and state whether you are willing to accept the responsibility of clearing the line and maintaining it in a safe condition for the passage of the mail train every night.

From J. PERRY, ESQ., C.E., of the Firm of MESSRS. BRASSEY, WYTHES AND PERRY, to the Deputy Consulting Engineer to Government of Bengal, Railway Department,—No. 683, dated 22nd April 1870.

I HAVE the honor to acknowledge the receipt of your No. 898 of to-day's date, with reference to the Consulting Engineer's suggestion that the down mail train might be run over the chord line, and asking me to state whether I am willing to accept the responsibility of clearing the line and maintaining it.

In reply, I beg leave to state that I am quite willing to accept the responsibility of clearing the line every evening in time for the passage of the mail train, and also of maintaining the line in good and safe running order.

With regard to the feasibility of the proposal or suggestion of the Consulting Engineer, I have no hesitation in stating that I see nothing to prevent the down mail train passing over the chord line, and that as far as the way and works are concerned I have never seen a line opened in a more perfect state than the single road now is over the chord line, and I have seen a good many both in England and India during the last 20 years.

Memo. from MAJOR F. S. TAYLOR, R.E., Joint Secretary to the Government of Bengal, Public Works Department, Railway Branch, to the Chairman, Board of Agency, East Indian Railway,—No. 906, dated 25th April 1870.

THE undersigned has the honor to forward, for any remarks the Board of Agency may desire to make, a copy of an Inspection Report of the Chord Line, dated 21st April, by Lieutenant W. Wallace, R.E.

2. With reference to Agency letter No. 284G., dated 22nd April, on the subject of a partial opening of the chord line, the Consulting Engineer begs to point out (as it does not appear to have occurred to them to check the Chief Engineer's figures) that, if he is not mistaken, after allowing half an hour for watering and slowing over the worst parts, running speed of 25 miles an hour over the chord line, accelerated between Setarampore and Howrah to the regular mail train speed, would land the down mails in Calcutta at 6-15 A. M.

3. The Consulting Engineer would also be glad to learn whether the Agency have any recent information regarding the *present state of the works* which has not been communicated to this Office.

From E. PALMER, ESQ., Chairman, Board of Agency, East Indian Railway, to the Consulting Engineer to the Government of Bengal, Public Works Department, Railway Branch,—No. 267G., dated the 28th April 1870.

IN reference to the Inspection Report of the Chord Line by Lieutenant Wallace, dated 21st instant, received under cover of your Memorandum No. 906 of 25th idem, the Agency would beg to point out one important error in it. It is stated that a single line tolerably well ballasted throughout has been laid; now all the more recently-finished high banks are, and properly, unballasted. As to the necessity for running 30 miles per hour, in order to save the three hours proposed, the Agency will endeavour to make it clear.

The present running speed of mail trains between stations is 30 mile per hour, stoppages reduce this to 25 miles per hour on the average of a 300 miles run; the saving of distance by chord line is 64 miles. This, at the average of 25 miles, gives a saving of two hours, thirty-six minutes.

The additional savings caused by fewer stoppages on the chord line would be more than balanced by delays in watering. Thus, to save three hours as proposed it would be necessary to run in excess of 30 miles per hour, even without making any allowance for slowing over the worst parts.

The Agency are not in possession of any further recorded information regarding the present state of the works which has not been communicated to your Office.

From the Government of India, Public Works Department, to the Government of Bengal, Public Works Department, Railway Branch,—No. 981R., dated 4th June 1870.

I AM directed to acknowledge the receipt of your No. 963G., dated 2nd May 1870, on the opening of the chord line, East Indian Railway.

2. The contractor has offered to be responsible for clearing the line every night and keeping it in a safe condition for the passage of the down mail train; but Mr. Sibley, the Chief Engineer, has recorded the opinion that to run the mail train nightly at a speed of 30 miles an hour would be criminal, the Board of Agency have adopted that opinion, and the Lieutenant-Governor considers that it would not be proper, under the circumstances, to press the train service upon the Company.

3. The advantage of opening the line partially would, it is stated, be the acceleration of the down mail. This would only at present affect the convenience of Calcutta, and as the Lieutenant-Governor has doubtless arrived at the conclusion not to press the Company to open the line, after weighing the advantages against the risks, the Governor General in Council will therefore leave the matter in His Honor's hands.

4. It is understood from the previous correspondence on this case that the line may be expected to be opened some time between the beginning of July and the close of the rains, I am desired to request that the Government of India may be kept informed of any circumstances which may lead the Lieutenant-Governor to form a more precise opinion as to the probable date of opening.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

EXPEDITION VIA BHAMO TO SOUTH-WESTERN CHINA, AND APPOINTMENT OF AN ENGLISH RESIDENT AT BHAMO.

HIS EXCELLENCY the Right Hon'ble RICHARD SOUTHWELL BOURKE, Earl of Mayo, Viscount Mayo of Monycrower, Baron Naas of Naas, Knight of the Illustrious Order of St. Patrick, Grand Master of the Most Exalted Order of the Star of India, Member of Her Majesty the Queen of England's Privy Council, Viceroy and Governor General of India, now addresses His Great, Glorious, and Most Excellent Majesty who reigns over the Kingdoms of Thuna, Paranta, Tampadipa, and all the Great Umbrella-wearing Chiefs of the Eastern Country, the King of the Rising Sun, Lord of the Celestial Elephant, Master of many White Elephants, the Great Chief of Righteousness, as a token of his desire to renew a system of friendly intercourse by which it has been the practice of successive Viceroys to maintain, on *special occasions*, a direct means of intercommunication between the Government of Burmah and the Viceroy of all India.

Since, by the favor of his Sovereign, the Earl of Mayo has assumed the Government of India, he has watched with peculiar interest the great advances which have been made in the wealth and prosperity both of *British Burmah* and of the dominions of His Majesty, and he has been led to conclude that this progress is due, in great measure, to an improved state of intercourse, as the result of treaty alliances which have been recently entered into between the British and Burmese Governments.

One of these results has been that His Majesty the King of Burmah, in answer to a special requisition made by the Viceroy through his Agent, the Chief Commissioner of British Burmah, gave his free sanction to the despatch of a British expedition *viâ Bhamo* to South-Western China, and proclaimed in a royal edict, published at Mandalay on the first day of the increasing moon of Ta-shoung-mon 1229 B. E., that that expedition should be furthered and assisted by every available means at the disposal of the Government of Burmah.

The expedition accordingly took its departure from Mandalay in January 1868, and was furthered on its journey, as far as the Burmese frontier town of Bhamo, by the support and assistance of His Majesty the King, who placed one of his own steamers at its disposal, and otherwise manifested signs of a willingness to coöperate in the accomplishment of those wise and beneficent objects for which the expedition was originally projected.

The Viceroy has now learned with regret that, though the expedition has been enabled to accomplish the several objects for which it was specially undertaken, the officers who composed it met with serious opposition at the hands of certain Burmese officials at *Bhamo* and *Ponsee*, both of which places lie within the territory of His Majesty the King of Burmah.

At the same time the Viceroy is assured that, apart from this opposition (the evil influences of which were sensibly manifested, even after the expedition had proceeded beyond the Burmese frontier), the several races and people through whose States or Dependencies the expedition passed, were openly in favor of a revival of the old overland trade between *Bhamo* and *Momein*, and evinced evident proofs of a disposition to coöperate in a work which they acknowledged to be full of interest and advantage to themselves, and which, in the Viceroy's opinion, cannot fail to conduce to the permanent prosperity of all those countries to which the benefits of renewed trade between Burmah and China must eventually extend themselves.

Notwithstanding, however, the Viceroy is willing to believe that the officers referred to acted in disobedience to the orders of His Majesty, and in disregard or in ignorance of His Royal Proclamation, and that His Majesty is as desirous as ever to afford that support to the revival of overland trade *viâ Bhamo* with the South-Western Provinces of China which was so willingly proffered at the time the late expedition was first projected, and took its departure from the Burmese Capital.

The Viceroy feels satisfied that, as soon as His Majesty's officials come to be convinced that it is His Majesty's sincere desire and determination to re-open the old overland caravan route between *Bhamo* and *Momein*, the slightest effort on the part of His Majesty will be amply sufficient to remove any existing obstacles, so that a work which will add stability to His Majesty's Government and cement the bonds of friendship between the King and Her Majesty the Sovereign of England and India, and will confer vast benefits on His Majesty's subjects, may be speedily accomplished.

The people over whom the Queen of England rules take the deepest interest in the extension of commerce with the Districts bordering on the dominion of the King, and the British Government will never fail to urge forward their intentions and to coöperate with His Majesty in so noble an enterprise. The Viceroy has already so far relied on His Majesty's profession and promises of good-will as to appoint a British Officer to reside at *Bhamo*, whose duty it will be to watch over the interests of traders, and to prevent, as far as possible, the occurrence of petty differences which may possibly arise in the commercial intercourse of races who may desire to participate in the benefits of unrestricted trade.

The Viceroy and Governor General concludes this letter by assuring His Majesty of his sincere regard and friendship, and trusts that the purport of the present communication may be received and acknowledged in a spirit and with a promise of friendly agreement and coöperation. This, the Viceroy fully believes, will greatly strengthen the stability and power of His Majesty's Government, will increase in the minds of the people of England a desire for His Majesty's welfare, and will tend to secure the continuance in time to come of peace and prosperity to the several countries over which Her Majesty the Queen of England and His Majesty respectively hold rule.

Dated 18*th October* 1869.

His Great Glorious and most Excellent Majesty who reigns over the Kingdoms of Thunaparanta Tampadeepa, and all the Great Umbrella-wearing Chiefs of the Eastern Country, the King of the Rising Sun, Lord of the Celestial Elephant, and Master of many White Elephants, the Great Chief of Righteousness, addresses His Excellency the Right Hon'ble the VICEROY AND GOVERNOR GENERAL of India and all the Great Western Countries.

In pursuance of the very great friendship that has existed between the countries of Burmah and China, from the time of His Majesty's great grand-father, in regular succession to His Majesty's reign, and which is similar to the great friendship that exists between England and Burmah, ambassadors came regularly every ten years with royal letters and presents, and the "gold and silver road" of commerce having been opened, numerous merchants took advantage of it for trading purposes, and thereby gave a vast impetus to the trade of the country, and a corresponding increase to the royal customs revenue.

A grievous war having raged, however, between the Chinese and the Panthays, the road became impracticable (literally unpleasant), the usual decennial ambassador with royal letters and presents was unable to come, both trade and the royal customs revenue have declined for the past ten years, and owing to there being little commerce or intercourse of any kind between Burmah and the dominions of the Emperor of China, the wild Kakhyen tribes on the borders rose and became unsettled, and the few traders who took advantage of the road were subject to annoyance.

The material progress of many countries and their free intercourse have been interrupted for many years, owing to the continuance of hostilities between the Chinese and the Panthays. When peace has been established bewteen these two powers, the road will be taken advantage of as before, and the ancient trade revive.

Anticipating this result, His Majesty, in accordance with established custom, was in the act of promoting the object in view to the best of his ability, when His Majesty's Royal Friend, the English Viceroy, in the year 1229 B. E. (corresponding to 1867 A. D.), deputed English Officers to explore the country between Bhamo and China.

His Majesty was pleased at this, and gave his hearty support to the expedition.

With reference to that part of the Viceroy's letter in which he wishes His Majesty to facilitate the opening of the routes to China, His Majesty observes that so soon as the road between Bhamo and China is open, and taken advantage of by numerous traders, the Kakhyens and other wild tribes on the borders will not dare to rise, the trade of Burmah will be enhanced to a degree hitherto unknown, and with a view to enable England to reap similar advantages to Burmah, His Majesty will cordially further, to the utmost of his power, any English expedition that may hereafter be deputed to explore the Chinese route.

It has given His Majesty sincere pleasure to receive the assurance of the Viceroy that, adopting the policy of his predecessors, he is anxious to maintain a sincere and lasting friendship. His Majesty is fully convinced that the increased wealth and prosperity which the subjects of both countries now enjoy, may fairly be attributed to the improved state of intercourse, and the amicable relations that exist, owing to the treaty alliances, between the two Governments.

The misunderstanding between the Officers of the English expedition and the Governor and other officials at Bhamo, His Majesty is inclined to believe may solely be ascribed to mutual ignorance of each other's customs and rules of etiquette, and trusts the Viceroy will endorse this view.

His Majesty, far from making any invidious distinction between Burmese and English, daily looks forward, with lively interest, to the English enjoying increased prosperity without let or hindrance, and, in accordance with the friendship that exists between the two powers, His Majesty will use his utmost endeavours to promote their interests in every possible way.

Dated Royal Palace, Mandalay, the 1st day of the increasing moon Taboung 1231 B. E. (corresponding with 2nd March 1870 A. D.).

(True translation.)

A. FYTCHE, *Major-General, C.S.I.,*
Chief Commr. of British Burmah and Agent to the Viceroy and Governor General of India.

REPORT ON THE WORKING OF THE DISPENSARIES AND ESTABLISHMENTS FOR VACCINATION IN RAJPOOTANA, FOR THE YEAR 1869

From LIEUTENANT-COLONEL R. H. KEATINGE, C.S.I. and V.C., Governor General's Agent, Rajpootana, to the Secy. to the Government of India, Foreign Department,—No. 412G, dated Mount Aboo, the 7th April 1870.

I HAVE the honor to forward, in original, a highly interesting report by the Superintendent General of Dispensaries and Vaccination in Rajpootana, on the working of the institutions under his charge.

2. Excepting Appendices Nos. 1, 2, and 3, I have not sent forward the very voluminous papers of which a list is marginally given at the commencement of Dr. Moore's report. These returns could not profitably be printed for circulation with the report; and if any special reference is wanted on professional subjects they could probably be more easily consulted here than in Calcutta.

3. I request that 35 copies of the report may be sent to me for communication to the Durbars and the Agencies in Rajpootana.

From SURGEON W. J. MOORE, L.R.C.P., Superintendent General of the Dispensaries and Vaccination in Rajpootana, to the Governor General's Agent in Rajpootana,—No. 93, dated Aboo, the —— March 1870.

I HAVE the honor to submit the Annual Report on the working of Dispensary and Vaccination Establishments in Rajpootana for the year 1869, together with papers as per margin, showing 166,560 patients treated during the 12 months, at a total cost of Rs. 44,041-3-8, or four annas three pies per head (excluding Pertabghur and Dholepore); and 49,611 vaccinations, costing Rs. 3,550-5-0, of which 38,853 were successful, the charge on the latter being one anna two pies per case.

Bhurtpore, A1 to A15.	Tonk, K1 to K6.
Jeypore, B1 to B13.	Deelee, L1 to L5.
Oodeypore, C1 to C8.	Kotree, M1 to M18.
Pertabghur, D1 to D3.	Serohie, N1 to N6.
Jhalra Patan, E1 to E6.	Aboo and Anadra, O1 to O2.
Keraolee, F1 to F8.	Indurghur, P1 to P5.
Kotah, G1 to G6.	Dholepore, Q.
Marwar, H1 to H13.	Appendices, Nos. 1, 2, 3.
Ulwur, I1 to I18.	

2. I regret this report is not quite complete. But I have not received the required returns from either Pertabghur (*vide* paragraph 43) or Dholepore (*vide* paragraph 55), and consider it useless waiting longer. For, if the very simple returns required from these Dispensaries cannot be prepared in three months, I cease to expect them in double that period. All papers from Dispensaries, under my immediate charge, were in hand by the end of January, and there appears no valid reason why others should not be so submitted.

3. The number of Dispensaries and hospitals in operation was 44. One Dispensary at Neemrana, more particularly referred to in paragraph 48, was abolished and one Dholepore added to the list. The midwifery hospital referred to in paragraph 40 has also been abolished, leaving the number of institutions working at the end of the year 43. But since the first of January, I have received a report of the re-opening of the Jessolo Dispensary, regarding which,

it is stated, "the inhabitants of Jessole were much pleased at the prospect of having medical aid within their reach, as were those of the important town of Balotra, which is not a mile distant." This Dispensary formerly at Balmere was discontinued for reasons given in my report for 1868, paragraph 50. Also, during the year under review, Colonel Nixon on my suggestion induced the Maha Rana of Oodeypore to sanction Rs. 50 per mensem, for the conduct of a small Dispensary at Kherwarrah, but its commencement has not yet been reported. A proposal for a Dispensary at Erinpoorah to be maintained jointly by the Marwar and Serohie States, did not meet with support; Colonel Brooke, the Political Agent, informing me the Maharajah would not contribute towards a Dispensary situated in Serohie, and Captain Bayley, the Political Superintendent of Serohie, stating the Rao was too poor to support a Dispensary in addition to that existing at the capital. Yet both Kherwarrah and Erinpoorah, the latter place especially, are localities where Dispensaries are much required, and where, from the presence of an European medical officer, such institutions may be expected to prove of more than ordinary value. Dr. Eddowes, when at Erinpoorah was, I know, in the habit of attending to large numbers of sick poor, often at pecuniary cost to himself; and he states: "In consequence of the comparative scarcity of European medical officers in Rajpootana, many poor people apply for medical aid at the Erinpoorah Hospital. During the past year, 142 of this class have been treated, some of them suffering from severe injuries. Eight operations have been performed among this class, including two who underwent the lateral operation of lithotomy." During the scarcity of last year, when large numbers of poor were collected at Erinpoorah and Kherwarrah, both Dr. Eddowes and Dr. Mullens appear to have brought the matter to the notice of the Deputy Inspector-General of Hospitals of the Agra Circle, and I was requested, if possible, to make some provision for medical aid. But the means at my disposal did not permit me to do so, further than forwarding a sum of money advanced by the Agent, Governor General, from the Famine Fund, and making the suggestions to the Political Authorities as above-mentioned for the establishment of Raj Dispensaries, the desirability of which is still evident.

Sketch of the medical history of the Native Army of Bengal for 1868, by Surgeon-Major Ross, Secretary to the Principal Inspector General, page 33.

No. 1137, dated the 18th September 1869, from the Deputy Inspector General, Hospitals, Agra Circle.

4. The number of patients treated during 1869 in the Rajpootana Dispensaries, viz., 166,560 is, compared with former years, as shown below, a considerable increase:—

YEARS.	No. of Dispensaries in operation.	No. of patients treated.
1855	9	33,500
1860	14	99,768
1863	20	113,346
1865	24	142,780
1866	37	150,034
1867	38	149,548
1868	42	160,310
1869	44	166,560

5. The increase occurs at the following Dispensaries:—

NAMES OF DISPENSARIES.	No. treated, 1868.	No. treated, 1869.
Jeypore	11,552	13,111
Odeypore	5,454	6,903
Jhalra Patun	4,140	4,767
Marwar	8,659	10,841
Tonk	9,587	13,528
Aboo and Anadra	1,681	2,623
Indurghur	715	1,403
Deolee	1,046	1,395

6. The following Table shows the number of Dispensaries or Hospitals in each State; the number of in and out-door patients; the daily average number of sick; and the daily average number of new applicants:—

Names of States.	Number of Institutions.	No. of Patients treated		Daily average No. of Sick.	Daily average No. of new Applicants.	Remarks.
		In.	Out.			
Bhurtpore	14	2,248	77,890	368·	218·	
Jeypore	5	1,649	11,462	412·73	35·64	
Odeypore	2	341	6,554	133·73	19·97	
Pertabghur	1	73	970	28·02	2·80	
Jhalra Patun	1	314	4,453	49·	12·12	
Kerauloo	2	558	8,326	...	24·33	
Kotah	1	106	3,556	65·	10·	
Marwar	3	416	10,425	169·79	28·80	
Ulwur	5	591	11,736	...	33·64	
Tonk	1	1,745	11,783	134·	36·	
Deolee	1	148	1,513	..	4·33	
Ketree	3	124	3,494	70·50	16·27	
Serohie	1	236	1,791	42·01	11·33	
Aboo and Anadra ...	1	110	2,513	68·73	6·82	
Indurghur	1	...	1,403	...	3·85	
Dholpore	1	...	290			

7. The annexed Statement gives the percentage of the more common diseases as presenting at the institutions of the various States:—

Names of States.	Intermittent.	Remittent.	Dysentery and Diarrhœa.	Cholera.	Rheumatism.	Ophthalmia.	Syphilis.	Spleen disease.	Skin disease.	Abscess and ulcer.	Wounds and injuries.
Bhurtpore	18·11	1·5	7·40	1·3	11·45	2·45	4·14	·29	18·11	13·16	·98
Jeypore	7·21	7·6	14·99	1·91	3·72	2·62	5·18	·10	8·62	14·98	1·59
Odeypore	21·87	·37	13·43	9·72	2·52	3·51	7·29	1·95	5·06	5·26	1·26
Pertabghur	20·30	·67	4·78	9·39	1·82	1·24	11·12	...	3·45	7·47	7·47
Jhalra Patun	16·57	5·38	10·51	2·39	3·20	3·06	6·20	2·32	12·17	6·10	1·02
Kornoleo	17·39	2·43	10·16	1·79	3·16	16·98	1·81	·51	9·12	15·71	12·30
Kotah	19·77	·41	12·79	4·84	4·44	2·48	6·39	·60	3·31	11·32	2·79
Marwar	8·67	·31	8·22	20·05	4·28	3·87	6·53	·50	6·80	10·97	3·66
Ulwur	6·14	2·47	5·10	·33	5·16	5·52	4·94	·13	20·69	14·96	3·56
Tonk	14·25	1·01	15·81	2·19	5·07	3·24	2·67	·76	2·33	4·01	1·47
Deolee	31·4	·19	11·86	3·24	7·61	3·75	6·41	..	3·30	10·23	·2
Ketree	9·67	·61	13·05	2·89	4·84	3·81	5·18	·13	·10	6·50	2·34
Serohie	34·57	..	6·31	2·51	3·25	3·20	4·34	·08	4·90	6·90	3·20
Aboo and Anadra	24·10	·99	10·63	5·14	3·88	6·40	5·82	·72	1·94	10·14	2·59
Indurghur	13·86	1·41	7·06	3·12	·99	1·21	8·74	·43	6·34	7·18	3·20
Dholpore	33·79	2·41	7·58	3·79	3·79	...	6·20	...	3·79	11·72	2·41

8. Compared with former years, the above Table presents a considerable difference. There is a larger proportion of *remittent* fever than usual, also of *abscess and ulcer*, of *dysentery and diarrhœa*, and of *cholera*, all maladies to which scarcity of food induces a predisposition. Compared with last year (1868), a much greater prevalence of intermittent fever is noticeable. In the last report, it was particularly mentioned, that in those localities where little or no rain fell, malarious fever was reduced to a minimum, and a map was attached illustrating this. In 1869, the rain-fall being more copious, malarious fevers are seen to prevail throughout. The presence of cholera is also striking, as compared with the Table afforded last year, when the cholera column was returned blank. Lastly, from some unexplained reason, there appears a greater general difference in the various *percentages* than heretofore.

Influence of famine on disease.

9. Before leaving the subject of the influence of want or famine on disease, I must remark on the entire absence of famine or relapsing fever, the "hunger pest" of Europe. On this head, I have made particular enquiries throughout the famine; and accumulated experience is against the existence of this peculiar type of fever.

Thus Dr. Compignié, Beaur, wrote: "I have seen no famine fever." Dr. Harvey, Bhurtpore: "No case of relapsing fever has come under my notice." Doctor Martin, Deesa: "The type of fever has always been typhoid, never relapsing." Doctor Galloway, Odeypore: "No cases of relapsing fever have come under my observation." Doctor Eddowes, Erinpoorah: "I have not seen any famine (relapsing) fever here at all." Doctor Newman, Joudhpore: "I have heard of no disease approaching in its type to famine or relapsing fever." Doctor Miller, Nusseerabad: "I have not met with any case of famine or relapsing fever." The replies of the Native Doctors are also to the same effect. Colonel Brook also mentions, that in Marwar, where fever has been more than ordinarily prevalent, it was not confined to the ill-fed, and that it was more severe along the line of the "Loonee" River, thus evidencing its malarious character. In this locality, one-fourth of the population are reported to have died. The above information regarding famine or relapsing fever appears to me of great importance. It corroborates the assertion of the greatest living authority on fevers (Murchison) that famine or relapsing fever does not occur in India. It also agrees with experience of former famines in this country, after which this most deadly form of fever has never been known to prevail. It also tends considerably towards negativing the opinions held by so many, that the contagious fever afflicting the prisons of the North-West and Punjab, from 1860 to 1867, was simply a famine fever, due to defective diet. Lastly, it leaves a somewhat consolatory reflection that in a country like India, where so many fatal epidemics are experienced, there is at last one of the most fatal not yet visiting the land. Regarding the subject from a more purely sanitary point of view, the absence of relapsing or famine fever is evidence that some other agent than want of food is necessary to the development of the disease. Most certainly the amount of distress during the present scarcity has, in many places, been sufficient to establish famine fever, if the malady is caused by this condition alone. But no *famine pest* has so occurred. Hence the conclusion that some other agent is necessary to its production. And holding in recollection the circumstances of life of dwellers in India and Europe, it would appear that *over-crowding* is essential to the excitation of relapsing fever. In the latter country the climate induces the poor to congregate in ill-ventilated dwellings. In India the inhabitants, live more in the open air; especially the majority of those suffering from scarcity, who, adopting a nomadic life, wander off to other localities, where they live pretty much *sub-jove*.

Ratio of surgical disease.

10. The proportion of surgical disease to the total treated in the different States is here shown :—

Bhurtpore.	Jeypore.	Odeypore.	Pertabghur.	Jhalra Patun.	Keraolee.	Kotah.	Marwar.	Ulwur.	Tonk.
28·13	29·13	24·27	29·16	25·41	27·53	35·45	38·35	21·92	31·15

	Deolee.	Ketree.	Serohie.	Indurghur.	Aboo and Anadra.	Dholepore.	Syphilis, affections of the ear, and ophthalmia are included as surgical.
	26·57	24·93	17·14	25·70	29·16	...	

Number of operations.

11. The number of surgical operations performed are shown in the following Tabular Statement :—

Bhurtpore.		Jeypore.		Odeypore.		Pertabghur.		Jhalra Patun.		Keraolee.		Kotah.		Marwar.	
Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.
93	427	82	242	21	315	...	...	1	250	9	657	...	370	4	238

Ulwur.		Tonk.		Deolee.		Ketree.		Serohie.		Indurghur.		Aboo and Anadra.		Dholepore.	
Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.	Important.	Minor.
5	50	4	233	7	59	5	218	...	64	...	68	10	115	...	...

Number of in-door patients, and expenditure on diets.

12. Showing the number of in-door patients, the number of diets supplied, and the cost in each State :—

Names of States.	No. of in-patients.	No. of diets supplied.	Cost.			REMARKS.
			Rs.	As.	P.	
Bhurtpore	2,027	31,927	2,648	8	3	The sum of Rs. 313-2-6 disbursed at the Odeypore Dispensary for relief of poor, before the establishment of a poor-house, is not included. At Deolee, 22 persons are returned as "dieted."
Jeypore	244	2,750	442	3	3	
Odeypore	341	3,632	663	6	3	
Pertabghur	73	...	.....			
Jhalra Patun	314	480	116	0	0	
Keraolee	233	1,111	119	2	6	
Kotah	106	1,514	179	4	0	
Marwar	55	964	96	8	6	
Ulwur	261	5,654	144	0	0	
Tonk	1,745	12,120	653	13	6	
Deolee	148	...	35	9	0	
Ketree	124	1,219	414	2	9	
Serohie	236	343	73	11	6	
Aboo and Anadra	110	512	128	6	6	
Indurghur	...	...	.....			
Dholepore	...	...	.....			

Percentage of caste.

13. Showing the percentage of Hindoos, Mahomedans, women, and childern, attending the different institutions, which differs little from former years :—

Names of States.	Hindoos.	Mahomedans.	Women.	Children.
Bhurtpore	70·96	29·04	13·71	46·68
Jeypore	80·23	19·77	16·11	30·71
Odeypore	84·88	15·12	23·65	16·48
Pertabghur	52·60	47·40	26·94	22·50
Jhalra Patun	57·34	42·66	26·82	25·13
Keraolee	93·17	6·83	25·47	43·45
Kotah...	73·26	26·74	20·61	17·06
Marwar	78·12	21·88	20·03	13·76
Ulwur...	65·20	34·80	15·5	27·73
Tonk	44·76	55·24	21·10	23·13
Deolee...	48·21	51·79	19·65	17·35
Ketree	69·88	30·12	28·37	7·92
Serohie	89·50	10·50	17·02	14·18
Aboo and Anadra	71·0	19·0	14·0	13·0
Indurghur	71·35	28·63	32·21	19·60
Dholepore	.....	.....	.....	... ..

Female attendance.

The average percentage of females attending the whole of the Rajpootana Dispensaries is 20·07, the proportion in the Central Provinces for 1868 being 23·40. As is well known, *caste* perjudices in a great measure prevent female attendance ; and it would be well if the women could always be received in a separate room. This is, however, impossible in the majority of the Dispensaries. Dr. Cuningham mentioned that a woman, an old patient, was the means of bringing many other women to the Dispensary, and I have addressed the various medical officers with the view of eliciting their opinion as to the advisability of a *dhai* or female nurse being attached to each institution.

Death ratio.

14. As remarked in the last Annual Report, the mortality recorded in the Dispensary books does not show the true death ratio; many cases lost sight of are necessarily recorded as "ceased to attend," &c., who may have died at their own houses. But the mortality noted for 1869, is much higher than for 1868, being respectively 1·83 against 21 *per cent.* The greater recorded mortality in 1869, I refer to the prevalence of cholera.

Cost per patient.

15. The cost per patient in the different institutions is shown below. The cost per head throughout Rajpootana has been a fraction above four annas three pies. In the North-Western Provinces for 1868, it was five annas nine pies. The cost varies considerably in the different States, and this depends on whether European medicines have been procured or not during the year, on local rates, and on the varying salaries of the Native Doctors. At Ketree, for instance, the charge is high ; but this depends in a great measure on the high salary of a Native Doctor in charge of one of the branch Dispensaries, which was fixed by the Chief's orders. The medical officers superintending Dispensaries examine and check the monthly bills, and the Native Doctors in charge cannot procure any monies without such sanction :—

Bhurtpore.	Jeypore.	Odeypore.	Pertabghur.	Jhalra Patun.	Keraolee.	Kotah.	Marwar.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 2 5	0 5 5	0 9 5	.....	0 6 1	0 6 9	0 7 0	0 5 2

Ulwur.	Tonk.	Deolee.	Ketree.	Serohie.	Indurghur.	Aboo and Anadra.	Dholepore.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 3 10	0 2 5	0 5 4	0 11 3	0 5 5	0 5 1	0 4 ½	

16. The number vaccinated during the year was 49,611; the number of successful cases 38,853. The following Table shows the number of vaccinators employed in each State, the number vaccinated, the total expenditure, the cost per head, and the *percentage* of success :—

Names of States.	Number of vaccinators employed.	Number vaccinated.	Percentage of success.	Cost per head of each successful case.			Total expenditure.			REMARKS.
				Rs	A.	P.	Rs.	A.	P.	
Bhurtpore ...	16	22,821	86·11	0	1	2	348	0	0	The cost per head for Bhurtpore is not calculated on the expenditure here shown, as the latter cannot be fairly estimated; the Dispensary Native Doctors performing the work. Dr. Harvey estimates the cost at one anna two pies (*vide* No. 1, Bhurtpore Bundle, paragraph 13.)
Jeypore ...	11	11,692	78·87	0	2	7	1,180	0	0	
Odeypore ...	3	1,354	63·48	0	5	11	316	0	0	
Pertabghur ...	0	58	60·34							
Jhalra Patun ...	1	606	62·37	0	6	1	116	0	0	
Keraolee ...	1	441	53·74	0	4	10	72	0	0	
Kotah ...	1	300	83·0	0	7	6	120	0	0	
Marwar ...	3	3,614	47·39	0	3	4	357	0	0	
Ulwur ...	2	1,880	60·92	0	2	0	144	0	0	
Tonk ...	2	2,652	84·72	0	1	9	288	0	0	
Deolee ...	1	325	56·0	0	5	3	90	10	9	
Ketree ...	6	1,988	74·37	0	2	8	330	0	0	
Serohie ...	1	1,270	84·01	0	3	3	216	0	0	
Indurghur ...	...	27	34·07							
Aboo and Anadra ...	...	106	24·35							
Dholepore.										

17. The total number vaccinated is less than for the year 1868. This depends on so many persons having left various parts of the country, on the debilitated condition of many of the remainder, and on the fact of so many in 1868 having suffered from small-pox; leaving the number available for the operation of vaccination less than during other periods. The success in some Districts is more than ordinarily small, but the figures may be accepted as correct, and doubtful cases have been excluded. The percentage of success for the whole of Rajpootana is 78·91; that for the North-Western Provinces for 1867-68 being 83·. I attribute a lower percentage of success to the comparative absence of European superintendence, also during the last year to the debilitated condition of many subjects operated upon. With the exception of an addition to the number of vaccinators in Marwar, no change has occurred in the staff now employed, a number totally inadequate to the wants of the country.

Inoculation.

18. During the past year, the political officers were addressed with the view of ascertaining if prohibiting inoculation in any of the Native States were practicable. It was mentioned that such measure had been adopted in Kumaon and various parts of Bengal; also that forbidding inoculation is altogether a different matter to insisting on vaccination. In the former case, the immediate transfer of a loathsome and fatal disease from one individual to others, all of whom may become fresh centres of infection, is prevented; in the latter, a disease, although mild and harmless, is certainly reproduced. But from the replies received it would appear that inoculation is not so much practised in the Rajpootana States as I hitherto supposed to be the case, or as in many other parts of India.

Thus Captain Walters writes : " I have every reason to believe, as far as Bhurtpore is concerned, the practice of inoculation does not exist at all, and I think it will be found the same is the case in the other States under my control. During the ensuing cold season, Dr. Harvey will have every opportunity of inquiring into the matter." And Dr. Harvey reports, so far as he can ascertain, there are no regular inoculators in the District, nor does the practice seem to be generally known to the people. Captain J. Blair, then officiating at Jeypore, also mentions inoculation is not practised in that State, and this is confirmed by Buxshee Fyze Allee Khan, the Jeypore minister, a Native gentleman who has full belief in vaccination;

and also by Dr. Burr, the Agency Surgeon, who, having made full enquiries, asserts inoculation is not at all practised. In Tonk, both the Political Superintendent and the Native Doctor, Bheekoo Singh, a very intelligent man, report a similar freedom.

I have, however, reason to believe that in the Harnotee States, in Odeypore, and in Marwar, inoculation is more in favor. With regard to the first-mentioned Districts, Captain Muir informed me of his intention to bring the matter to the notice of the Durbars, and I received a similar reply from Colonel Nixon of Odeypore. Colonel Brooke of Marwar did not consider it advisable to take any present action.

Administrative changes and duties.

19. Consequent on the formation of the Agency for the Eastern States of Rajpootana, the immediate superintendence of the Dispensaries in Ulwar and Keraolee, formerly under my Executive charge, was made over to the medical officer of that agency; who, from his proximity to the localities named, is able to afford a greater amount of supervision than could be possibly given by the General Superintendent. A Code of rules for the management of Dispensary and vaccination establishments in Rajpootana has also been published under the authority of the Agent, Governor General, copies of which have been supplied to all medical officers and Native Doctors. The pamphlet, copy of which is attached, marked Appendix No. 2, also contains the forms in use. During the recent tour of inspection, the Native Doctors, as per margin, Government servants, were examined for promotion according to the rules laid down in Government General Order No. 945 of 1868.

Serohie.	Erinpoorah Division, Public Works Department.
Indurghur.	
Tonk.	
Kotah.	Chittore Division, Public Works Department.
Jhalra Patun.	
Pertabghur.	

20. During the year under review, Native Doctors were attached to the camp of the Executive Engineer, Erinpoorah Division, *Public Works Department*, and to the *Chittore Division*, Public Works Department. These Native Doctors have forwarded their reports and bills to me, and were inspected and examined during the usual tour, as the additional work connected with these Public Works Dispensaries can be more easily carried on through this office than from elsewhere. But I am not satisfied with the qualifications of these men, and a special reference has been made on the subject to the Medical Department.

21. An abstract on the foregoing marked Appendix No. 1, is attached, giving the different items and the total of expenditure at each institution, and in each State, the number of patients treated, &c.

Cholera in Rajpootana in 1869.

22. The history of the cholera epidemic in Rajpootana during the past year presents various points of great interest and importance. The general and almost simultaneous appearance of the malady over such an extensive area, is altogether opposed to the theory of communication by human intercourse being the only means by which cholera is disseminated. In May and June, the disease showed itself in many widely distant localities. In the former month, Rutlam and Joura, in Central India, were attacked, as also Jessole and Balmere, in Mullaunee. In the North of Rajpootana, Rajghur, in Ulwur, was affected on the 28th May, while on the 2nd June, the disease commenced so far South as Morewarra in Palunpore. The places mentioned, as may be seen by the map attached, being on the extreme frontiers of the extensive Province of Rajpootana. And as if to render the theory of dissemination by human intercourse still less worthy of credence, we have cholera reported at Teheran, in Persia, on the 1st July! It might certainly be possible, although not probable, for cholera to be conveyed by human intercourse in a few days from one side of Rajpootana to the other. But we can scarcely imagine it to have been carried in a similar manner and time to the centre of Persia! We must therefore fall back either on the principle that cholera, under favourable circumstances of climate, meteorology, and defective sanitation, may originate *de novo*, or otherwise adopt Dr. Bryden's views that each epidemic of cholera originating in Bengal arrives at a certain locality Westward at a certain date, travelling "air-conveyed," through a series of years even round the world. If Dr. Bryden's theory is correct, the cholera of Rajpootana of 1869 must have been a "revitalization" of a former epidemic. And here I am bound to mention a fact apparently corroborative of the statistical officer's argument. At page 151 of his report, chapter 7, headed "Characteristics of the year 1868," the following paragraph appears: "The occurrence of cholera in Ajmere (in 1868) might be considered by some only as caused by a Northern extension of the cholera of Malwa, of November and December, but I attribute to it a significance beyond this. I think it not impossible that an offshoot of Southern or South-Eastern cholera was directed into this route in December 1868, which is now becoming manifest." A reference to the map shows cholera in the Burr Pass in November 1868. And this must be regarded either as a remarkable coincidence, or otherwise as supporting Dr. Bryden's views. Personally, I confess to a decided impression adverse to the Constantinople Cholera Congress *dictum* supported by Dr. Bryden, that Bengal is the home of cholera, the only place in which it originates, the breeding ground of the malady for the whole

Vide Gazette of India, 1869, Report on Cholera by Colonel Daly.

world! On the contrary, I think there is abundant evidence that, meteorological and other conditions being favourable, cholera may originate *de novo* in most parts of the world, although circumstances may favor its more frequent origin in Bengal. No one will question the *de novo* origin of other diseases,—from canine madness to syphilis; from malarious fever to small-pox; from ephemeral to typhus fever. And attributing the power of spreading in all climates, but of originating only in one, to cholera alone, seems inconsistent with our knowledge of etiology and analogy of disease. It appears to me the simultaneous rise of the malady throughout Rajpootana in 1869 is at least as corroborative of a *de novo* origin as of the "revitalization" of a former dormant epidemic. If the statistical officer's views are by further research and experience proved correct, we shall certainly have the advantage of knowing to almost a day when to expect cholera at any particular locality. But, on the other hand, such knowledge will probably involve some danger of the neglect of sanitary precautions. Dr. Bryden, while asserting that the progress of cholera is fixed by certain laws over which we have no control (page 233), admits that it may become *localized* in unsanitary localities (page 228). If it be once understood that cholera is unavoidable, that it must attack a certain locality at a certain date, a disposition to neglect sanitation during the intervals will certainly follow. Whereas by believing cholera may originate *de novo*, not only in Bengal but in other countries, some degree of continued attention to sanitation will as certainly be secured. And the following history of cholera in Rajpootana will, I think, demonstrate the desirability and utility of sanitary precautions; and hence the contagious nature of the malady.

Cholera communicable.

23. While thus from the progress of cholera in Rajpootana during 1869, drawing a conclusion opposed to the theory of the malady being disseminated only through human intercourse, and while holding that the facts evidence a *de novo* origin, I submit there is reason from the same history to believe that cholera is conveyed along the great lines of road. The second map attached, represents the date of the disease arriving at the places named along the chief road in Western India, from Ajmere to Mount Aboo, a distance of 210 miles. Of course it may be advanced (as Bryden explains the presumed conveyance of cholera by the Hurdwar pilgrims) that the outbreak in any locality appears at the date normal for that locality, and that no circumstances which are merely contingent can determine the occurrence of the outbreak of an epidemic. But when cholera is found travelling down a great line of road, and over a mountain range as the cholera of 1869 in Rajpootana is here shown to have done, and with recollections of similar experience, I cannot refuse to believe in the contagious and portable properties of the maism. I well remember during the English cholera of 1849, a man returning, from the neighbourhood of Dudlay where cholera existed, to his home five miles distant in a Northerly direction. The next day he died. His mother living several miles Eastward came to nurse him, and returning home suffered a similar fate. From these two dwellings the malady spread. And I might quote other examples of the kind, but shall confine myself to what occurred last year in Rajpootana. It will be seen by the map that cholera appeared at the village of Anadra on June 6th; at Omedgunge on June 11th; in the station of Aboo on June 17th, and in the village of Shaulgaum on July 11th. And in order to appreciate the importance of these dates, as unmistakably demonstrating the importation of the malady by human intercourse, the following brief description of the locality must be kept fully in mind. Mount Aboo is an isolated hill composed chiefly of granite, a detachment from the great Aravelli Range. The village of Anadra is situated a mile and-a-half from the foot of the hill, and the village of Omedgunge, half a mile from the foot. The ascent from the latter locality is very abrupt, and formed chiefly by a zig-zag road, built against the face of the mountain. This is altogether impassable for carts, and unless in good repair is scarcely surmountable by horses. The height of Aboo may be generally stated as averaging 3,000 feet above the level of the plains below. There are no other ordinary means of communication with the summit excepting the abrupt ascent above mentioned. On reaching the top, a mile of undulating ravinous ground takes the visitor to the station, and another mile and-a-half to the village of Shaulgaum. From Shaulgaum, another mile and-a-half East, reaches the opposite or Eastern descent. The breadth of the hill summit may, therefore, be four miles, while the length is some eighteen or twenty. The sketch attached shows this, perhaps, more distinctly than any verbal description.

Cholera at Aboo.

24. The first case of cholera occurred at Anadra on the 6th June. The total number of cases here was 99, the deaths, 23. The first case at Omedgunge occurred on the 11th June; and the first case on Aboo, June 17th, and at the village of Shaulgaum on the 14th July. I investigated these epidemic on the spot, and found the first case at Shaulgaum was in the person of a Bheel woman belonging to the village, and who had been down the hill to Anadra, the previous day, conveying a load of grass for sale. Within six days of her return, as nearly as I could ascertain, upwards of 40 cases of cholera occurred: 23 men, women, and children, dying. There was, however, difficulty in ascertaining the exact number attacked. The village is divided into two parts, one inhabited by Rajpoots, the other by Bheels. The former appeared to care very little how the others fared, and on the outbreak of the sickness, a large number left the village, probably going off to the lowlands, or inhabiting caves in various parts of the hills. Of the Rajpoots, five persons only were attacked, and I attribute this comparative

mmunity, to their being better off, and not suffering as the Bheels were from scarcity. On the first occasion I visited this village, I saw seven cases of cholera, and several convalescents. The people were thoroughly frightened at the malady. They positively refused to enter some of the huts in which persons were laying sick, and, to set an example, I went into one. But I may as well have remained outside. The darkness of the interior, increased by smoke, rendered it impossible to see either of the occupants,—a women and girl laying sick,—and the bye-standers were not at all shamed to exertion. On a second visit to the village scarcely a Bheel remained in the neighbourhood; as is the custom with these people on epidemic disease occurring, they vacated the locality.

25. Again the first case of cholera at the station of Aboo occurred on June 17th, and was in the person of a coolie woman who came up the hill from Anadra two days previously in search of work. The second case was the wife of a sepoy of the Erinpoorah Irregular Force, on Detachment duty at Aboo, and who ascended the hill the day before. The next three cases were the wife and children of a Bheel, and both man and woman had been to Anadra within three days of the attack in this family. Of the total number 19 attack at Aboo, eight appear thus to have contracted the disease, five others belonigng to the houses or families of the former eight; while in the remaining six instances, no evidence was forthcoming of their having been exposed to contagion. One of the last mentioned was a cook in the employment of Colonel Arthur; another a puggee attached to a bungalow; a third, the wife of Colonel Keatinge's Durzie, resident in the bazaar, three other Bheels, either belonging to Aboo, or some time resident in the locality. I attribute the fact of the disease not spreading more at Aboo, to the isolation of the cases carried out. Until the last three or four attacks, when the heavy rain prevented the procedure, each case was immediately taken to a hut, erected at some distance, over which chowkeedars were placed to prevent any but the necessary attendants passing to and fro.

26. I have been thus particular and perhaps lengthy in noting the facts of the cholera at Aboo, because, with the exception of a few mild cases in 1866, this is the first time epidemic cholera has ever occurred in the locality, and of course exaggerated reports were prevalent regarding the epidemic. Also because the importation of the disease from Anadra to Omedgunge, and from those places up the hill, is so clearly traced. The ascent to Aboo faces the West, and the village of Shaulgaum is to the East. If, therefore, cholera were always "air conveyed" from Dr. Bryden's epidemic localities, the latter village should have been first attacked, and the cholera should have proceeded down the hill to Omedgunge and Anadra; whereas the exact reverse was the case. It is also worthy of remark that, owing to the grass famine during 1869, the hill people were in the habit of conveying loads of grass for sale to the plains; whereas in former years there was no traffic of this kind; the coolies coming up the hill and mostly returning the same day. And this may to some extent account for the former absence of cholera on the hill. I believe had it been practicable to stop all communication with below, no cholera would have occurred on Aboo. But this was not possible; and all that could be done was stationing persons on the road to prevent any sick being brought up.

Opinions regarding spread of cholera.

27. I now quote from the reports of various medical officers superintending Rajpootana Dispensaries their remarks regarding the communicability of the malady. Dr. Galloway, then in charge of the Meywar Agency, states that in almost every Meywar village the "outbreak of cholera followed the arrival of Marwarrees, who were passing through Meywar territory" in, as Dr. Galloway mentions, "all directions," but, as I have reason to believe, chiefly on their road homewards, towards Marwar, in a Westerly direction. Again, Dr. Burr of Jeypore mentions cholera first appeared at Malpoorah, a large town about 50 miles South-west of Jeypore, on the 16th May, and is stated to have originated among travellers from Meywar. Dr. Newman of the Marwar Agency writes: "The cholera appears to have been imported into Marwar, and that in different directions. Thus it can be traced from Ajmere *viâ* Burr to Pallee and on to Joudhpore, again from Ajmere to Nagore. It was brought by returning emigrants from Meywar and Malwa *viâ* Dessooree." The Native Doctor of the Joudhpore Dispensary also reported the first case of cholera in that city occurred in the person of a traveller from Pallee. But, on the other hand, Dr. Harvey of Bhurtpore states the source of introduction into that locality was not apparent. Sub-Assistant Surgeon Mr. Nundo Lall Dhole in charge of the Ketree Dispensaries, also mentions there was no reason to believe the malady was conveyed into the city from any infected place.

Localization of cholera.

28. The Sub-Assistant Surgeon just named refers, however, to a "localization" of cholera at Ketree, which deserves mention here. The first family attacked was that of a dealer in hides. From the absence of forage, and from the effects of an epizootic called by the Natives "rogue ma hogue," the destruction of horned cattle had been immense, so that hides were unusually abundant, and had been stored in large quantities in a portion of the house, four of the occupants of which out of five died.

Condition of the people.

29. Although great exertions appear to have been made in the various States in the way of providing work and food for the people suffering under the famine of 1868-69, there can be no doubt that the condition of the masses was such as to render them prone not only to malarious fevers, but to cholera also. In my own experience, the people themselves, in many instances, attributed their choleraic symptoms to want; and that hunger had much influence in the production of some of the attacks, is evident from the fact of amendment dating from the first mouthful of meat-broth and arrack which, in certain cases, formed the entire medical treatment. Indeed, the majority of the reports mention famine as one of the predisposing causes of the cholera epidemic. Dr. Burr particularizes unwholesome food, exposure, fatigue and want: Dr. Galloway, distress among the people owing to the high prices of food. Dr. Newman of Marwar writes: "Thousands have been starved to death, and the mortality from disease is evidently accounted for by the debilitated condition of the people, who have barely carried their lives through the famine, and easily succumb." Yet, with all this suffering from want of food, as before mentioned, no true case of famine or relapsing fever was noticed. Judging from the prevalence of cholera and pseudo-cholera in Rajpootana during the season under review, it would indeed appear that among the Natives of India want is capable of producing a class of symptoms very similar to true cholera; or, in other words, the vital depression attendant on insufficient and improper food excites a similar train of symptoms to those following the vital depression consequent on the cholera poison.

Pseudo-cholera.

30. I use the term *pseudo-cholera* above, as while all accounts agree in representing the disease to have been of a mild type, the mortality to treated at various Dispensaries is so low as to forbid the acceptation of the whole number admitted under the head being true Asiatic cholera. And although I recollect that many may have died who are registered "ceased to attend," or otherwise in the Dispensary books, still the statistics, as far as they go, testify to the mildness of the disease, and tend perhaps to evidence of its having been in some degree the offspring of want.

Mortality to treated.

31. The recorded mortality to treated from cholera at the various institutions varies from 75 per cent. in the Jeypore Jail (the *maximum*) to four per cent. in the Jeypore City Dispensary (the *minimum*); the average being 30 per cent. to total treated. The largest number of cholera patients treated in any institution was at Pallee, from which 1,914 cases were returned.

Number treated is no index to number attacked or dying.

32. The number treated in the Dispensaries does not, however, unfortunately convey even an approximate idea of the number suffering and dying from cholera in Rajpootna during last year. Neither have I any means of obtaining correct information on this head. But in Marwar, for instance, it is stated one person died in every 15 of the population, making the total number 75,000. In Bhurtpore city there were 510 attacks and 266 deaths. In Jeypore city there were 930 attacks and 101 deaths. In the Districts 1,191 attacks. In Tonk, up till the first quarter, there were 452 deaths. In Odeypore, again, the Kotwall reported that little short of 1,000 deaths took place in the city alone.

Number treated no index to those deriving benefit from the Dispensaries.

33. Neither does the number of cholera patients treated in the Dispensaries afford any index to the total deriving benefit from these institutions. From all the Dispensaries under my immediate control, pills according to Inspector General Dr. Murray's form, and other remedies were sent out in large quantities, and the same course appears to have been adopted by the other agency surgeons. In some cases these remedies were entrusted to vaccinators or other Dispensary servants; otherwise given to thannahdars and different Civil officials. And here I take this opportunity of again bearing testimony to the great efficacy of the cholera pills of opium, assafœtida, and pepper as first recommended by Dr. Murray.

Medical treatment.

34. With regard to the medical treatment adopted in the various Dispensaries I have little to remark. As before mentioned, some cases under my own care received nothing but stimulants and nourishment. The other medical officers and the Native Doctors appear to have used those remedies which in their experience had seemed most successful, and the list is in consequence somewhat variable. Both Dr. Harvey of Bhurtpore and myself tried the subcutaneous injection of liquor ammonia as recently proposed, but the results were not encouraging.

Conclusions regarding cholera.

35. In concluding this account of cholera of Rajpootana in 1869, I desire to be understood as submitting that it tends to prove: *first*, that human intercourse alone, or human intercourse with infected places, does not suffice to explain the irregular extension and dissemination of the disease; and *secondly*, that the disease may be extended by human intercourse.

36. I now remark briefly on what appears to call for observation in connection with the various institutions.

Bhurtpore Dispensaries and vaccination.

37. The number of Dispensaries in the Bhurtpore State, viz., 14, is the same as last year. The total number treated is less than for 1868. The expenditure, Rs. 12,208-13-4, is an increase of upwards of Rs. 2,500, accounted for by the high price of food, the greater number of patients dieted, and Rs. 631 spent on instruments and medicines. Vaccination shows an increase of 3,895, over 1868, due to the presence of small-pox in 1867-68, causing a greater number to submit to the prophylaxis. The percentage of success, viz., 86·41, is good, and each successful case is estimated as costing one anna two pies. The Bhurtpore medical institutions and the vaccination appear to have been conducted with Dr. Harvey's usual care and attention, and several very important surgical operations, as removal of the upper jaw, lithotrity, &c., were performed. I make particular mention of Dr. Harvey's exertions towards improving the qualifications of the Native Doctors serving under him, "in and near Bhurtpore, by anatomical and surgical demonstrations, by making them perform most of the minor important operations, and letting them practice capital operations on the dead body" (*vide* paragraph 5 of Dr. Harvey's Report, Bhurtpore Bundle No. 1).

Bhurtpore Jail.

38. With regard to the Bhurtpore Jail, Dr. Harvey (paragraph 11) mentions an increased death ratio from 32·35 for 1868, to 64·48 per 1,000 for 1869. This is attributed to the enfeebled condition of many prisoners on admission, owing to scarcity and to overcrowding. Allowing 36 feet superficial space per man, 243 prisoners can be accommodated in the Bhurtpore Jail, and for 1868 the daily average was 216. For 1869 it was 310, rising at times to upwards of 400.

Jeypore Dispensaries and vaccination.

39. The Jeypore institutions all exhibit an increase of attendance over 1868. But the number of vaccinations is considerably less. This is accounted for by the dismissal of three vaccinators for carelessness and inefficiency. The percentage of success, namely, 78 08 is fair. The total expenditure in the Jeypore State on medical institutions and vaccination is less than for the previous year. During the year, Dr. Burr performed several important surgical operations; amongst others, removal of the lower jaw for a "cystic" tumour.

Jeypore Jail.

40. The Jeypore Jail also appears to have been very sickly from June to November; the number treated being almost doubled during 1869. A large portion of the sickness and mortality was due to cholera, but the Jail was also overcrowded, the inmates having had only 21·6 superficial feet each. Dr. Burr mentions that he has made over the medical charge of the Jail to Dr. Valentine.

Jeypore midwifery hospital.

41. In last report, I had to lament the abolition of the Jeypore medical school, instituted and conducted for some years by Dr. Burr. And I now have to notice the abolition of the midwifery hospital also established and carried on by Dr. Burr. This measure, it is stated, was adopted by the Jeypore Council as a necessity of economy. But I cannot but again lament the action taken. The Jeypore midwifery institution stood almost alone throughout India. It is stated to have been well appreciated, and to have acted as a check against infanticide. Moreover, there is no doubt that, in difficult cases of midwifery, the institution was the means of saving life. Also the instruction given to a class of midwives by Dr. Burr must have proved instrumental in introducing a more scientific practice of this art,—midwifery being a department of medicine in which Native practitioners are altogether ignorant. During the last year of its existence, 53 women were delivered in the Jeypore institution, and its records show a number of midwifery operations, without which the greater proportion of both women and children must have died. At the present time there are various proposals for midwifery institutions in British Provinces, notably in the Punjab and Calcutta. The Lieutenant-Governor of the first-named Province believes few things are more urgently required in India than this. It therefore seems a period peculiarly ill adopted for the abolition of the midwifery hospital in Jeypore, a city formerly conspicuous by the existence of such an institution; and I even now venture to express a hope that the hospital in some shape or other may still be re-established in Jeypore.

Punjab Dispensary Report 1868, paragraph 12.

42. Although reductions of expenditure in the medical department in the Jeypore State have thus been, as I think, ill-advisedly effected, there is still a great desire on the part of the authorities to benefit the sick and suffering poor. A small-pox hospital was established during the epidemic of that disease, a Dhurmsala hospital during the famine, and a cholera hospital when this malady prevailed. Also Native Doctors and vaccinators were sent into the Districts when their services were required. Dr. Burr also informs me that it is proposed to establish six new District Dispensaries,—institutions much wanted in Jeypore. During the cholera epidemic Dr. Burr gave to the Durbar some carefully-devised rules and suggestions for the prevention of this disease, which appear to have been adopted as far as practicable.

Odeypore Dispensaries and vaccination.

43. The Odeypore Dispensaries show an increase of attendance, particularly of in-door patients. There is also a small increase of the total number vaccinated. Expenditure has also increased, due chiefly to a larger amount spent in dieting. During the year these Dispensaries were conducted by Dr. Galloway, until the return from furlough of Dr. Cuningham in November last. They were inspected on the 24th of January, and found in good order and well supplied. During the absence of Dr. Cuningham, there has been a diminution of the number of surgical operations performed at Odeypore; but I anticipate, from Dr. Cuningham's well known skill in this direction, to record a considerable increase next year. The report on cholera, supplied by Dr. Galloway, has been mentioned in paragraph 26. District Dispensaries are much required in Meywar.

Pertabghur Dispensary.

44. This Dispensary was inspected on the 8th and 9th January. The building is not suited for the purpose, but I was shown by the Chief's orders the plan of another building, of which the foundations were being commenced outside the town walls. I was also requested to make any necessary alterations in the plan. The Dispensary was not well supplied with necessaries, but Dr. Cuningham informed me he had brought out from England some thousand rupees worth of various articles, for which the Chief had supplied the money. The Native Doctor, *Dole Chund*, a Government servant, does not forward his returns regularly, and made the excuse of there being no Post Office at Pertabghur. He is evidently a man not devoid of a certain ability, and gave me the impression of attempting to tacitly ignore our authority while resting on his connection with the Political Department, to secure a good position in the Pertabghur Durbar. These views were expressed to Colonel Nixon, also the desirability of the returns being regularly forwarded, and of Dr. Cuningham being entrusted with more than nominal authority over the Pertabghur Native Doctor. But up to the present period Dr. Cuningham has not been able to procure the returns, although when at Pertabghur I myself gave the Native Doctor the forms and fully explained what was required.

Jhalra Patun Dispensary.

45. Jhalra Patun Dispensary was inspected on the 23rd and 24th December. The number of patients treated is slightly less than for the former year. But the vaccination is better, both numerically and successfully. The total expenditure in this state on both heads was Rupees 2,120-1-3. The Dispensary is well supplied, and the Native Doctor, Mahomed Naeem Khan, still maintains the confidence of the Rajah and people. I was informed the Chief intended establishing a Branch Dispensary at the "Chounee" where he generally resides, and which, some four miles from the city, is now becoming a large place.

Keraolee Dispensary.

46. The returns from this institution show a considerable diminution in the number of out-patients, but almost three times the number of in patients as compared with last year. But in addition to the total treated at the Dispensary, namely, 7,666 as many as 1,218 were also treated by the Dispensary establishment in the temporary "Ghurreeb Khana Hospital." I was not able to see this Dispensary during the season 1869-70, but it was inspected in the early part of 1869. When Captain Walter visited Keraolee, after the death of the Maharajah, he wrote me a very favorable account of the Dispensary and of the conduct of the Native Doctor. Also Dr. Harvey, to whom, as mentioned in paragraph 19, the executive charge of the Keraolee institution has been entrusted, states in his report: "The Dispensary is clean, well kept, largely attended, and has an adequate supply of medicines and instruments in good order." Also that "the Native Doctor is a superior man, and pays every attention to his duties." The consumption of European medicines is, however, noted as large; and the Native Doctor states, what I know from experience to be often correct, that the people being able to obtain country medicines from the hukeems would not attend in such numbers unless other remedies were supplied. The expenditure on this head will, however, be kept down to the lowest figure compatible with the efficiency of the institution. Vaccination, as mentioned in former reports, languishes at Keraolee. The sickness in the Jail hospital was much greater during 1869 than in 1868.

Kotah.

47. This Dispensary was inspected on the 13th, 15th, 16th and 17th December. The number of patients is very slightly less than last year. There is an average of twelve in-patients. The Dispensary is in good order, and the Native Doctor is capable and pains-taking. The vaccine returns are also less than last year, but there is only one vaccinator employed, and there is great opposition to vaccination in Kotah.

Marwar.

48. The Marwar institutions show a large increase of attendance, particularly at Pallee, and this from the sickly condition of the country during the past year, as noticed in paragraph 28. In the early part of the year Dr. Newman took charge of the Marwar Dispensaries, and has recently re-established the Jessole Branch. Sanction has been accorded for the employment of a larger number of vaccinators in this extensive State.

Ulwar.

49. The attendance at the Ulwar Dispensaries, namely, 12,327, is slightly less than for 1868, due altogether to the abolition of the Neemrana institution, the reports for which extend only over four months. On the Neemrana Thakoor obtaining full possession of his estate, one of his first acts was abolishing the Dispensary in operation there, and turning the Native Doctor out of the town. I wrote to Captain Walters on the subject, but excepting an intimation of intended enquiry, I have not received any reply. The Ulwar Dispensaries are reported clean and well kept, well found in medicines and instruments, and the Native Doctors diligent and well-conducted. Vaccination is very backward, although the Maharajah does his best to encourage it. The Jail Dispensary is also in good order.

Tonk.

50. The returns from this Dispensary show a very large increase of patients, both in-door and out. The expenditure is also increased, due altogether to a great number of diets. In fact, in this Dispensary during the famine, many were received and fed, who should really have been the occupants of a poor-house. But Captain J. Blair had confidence in the Native Doctor, and preferred this mode of relieving the destitute to the establishment of a separate temporary poor-house; and, of course, I did not object to such utilization of the means at hand. The Native Doctor, Beekoo Singh, is a trustworthy man, and well qualified for Dispensary work. He was examined according to Government General Order No. 945, 1868, on the 7th December. Vaccination in Tonk has been fairly successful, but the numbers are less than for previous years. One of the Tonk vaccinators has, under arrangement with Major Beynon, been deputed to vaccinate one month in the Lawa estate.

Deoleo.

51. The returns from this Dispensary have been made out from the monthly papers half-yearly, instead of annual returns having been forwarded by mistake. There is a large increase of attendance. During the year the Dispensary has passed from the charge of Dr. Deabeck first into Dr. Crawford's care, and afterwards to Dr. Eddowes, who assumed charge in November last. The new building is now completed. Hitherto this Dispensary has been conducted gratuitously, but some allowance should be granted for the charge. As the institution is supported by the States of Odeypore, Jeypore, and Heraotee Durbars, the additional call would be but slight.

Ketree.

52. The three Dispensaries in this State, under charge of Mr. Sub-Assistant Surgeon Nundo Lall Dhole, appear to have been conducted very satisfactorily. The attendance at Ketree and the Chidawa Branch is somewhat less than for 1868. The vaccination is also considerably less. This decrease is thus accounted for by Mr. Nundo Lall Dhole: "What with struggle for food and migration, the poorer classes did not think much of coming to the Dispensary." And it is worthy of remark that Mr. Nundo Lall Dhole gives the years from 1802-3 to 1868-69 in which this part of the country has been afflicted with famine,—no less than seven in number. (*Vide* Ketree. Bundle No. 1).

Aboo and Anadra.

53. The *Aboo and Anadra* Dispensary has progressed satisfactorily, showing a large increase of attendance at both places. During the cholera and fever period, it was particularly useful. The total number attended was 110 in and 2,513 out-patients, of whom more than half were applicants at the Aboo Branch. Ten important operations were performed. Subscriptions for the year amounted to Rs. 756-8-0. A printed report, prepared for the information of subscribers, is attached, marked Appendix No. 3.

Serohie.

54. This Dispensary has also progressed satisfactorily. There is a slight diminution in the number of out-patients, but a larger proportion of in-patients. This Dispensary was inspected on the 8th of November and the 16th of February. The Native Doctor passed the examination under the new rules, and on my recommendation His Highness the Rao increased his pay in accordance with the said regulations. The vaccination in Serohie for the year is in excess of 1868, and the percentage of success good. This arises in some measure from the Serohie Vaccinator working a considerable portion of his time in the hilly Districts. Last season he was employed about Aboo during the hot weather, and is now again called for that purpose.

Indurghur.

55. This Dispensary was inspected on the 7th and 8th of December. The number of of patients attending is almost double that for the previous year. The institution is, however, on a small scale, and receives no in-patients. The Native Doctor is also dissatisfied with his position, and desirous of relief. There is no vaccination carried on at Indurghur. Indurghur is peculiarly situated among low hills; and disease of various descriptions was very prevalent there during the last year. Of all the localities I visited during the tour 1868-69, Indurghur appeared to be the most sickly; and the condition of the people generally more "below *par*" than at any other place. The Chief mentioned a wish to attempt the growth of cinchona plants on the neighbouring hills, but the heighth is not sufficient for a yield of quinine. An infusion of the leaves, however, containing other alkaloids, is found efficacious, and the introduction of the

shrub could not fail to be advantageous to the people. There is a considerable preservation of wood about Indurghur, so that it appears likely cinchona plants would also be protected. I have written to the Neilgherries soliciting the favour of a few seeds.

Dholepore.

56. As remarked in paragraph 2, the annual returns have not been forwarded. The number of patients attended is taken from monthly returns, but no account of expenditure, &c., has been rendered. The Dispensary is a new building, but situated too far from the town. The Native Doctor is stated to be imperfectly qualified, and the Raj officials do not work in harmony with him; but His Highness the Maharana has intimated a wish to remove the Dispensary and to open new ones at other places.

Suggesting publicity of the progress of Medical institutions in the Rajpootana States.

57. In conclusion, I beg to suggest the publication, as last year, of this report, or portion thereof, as I feel assured the more publicity given to the progress of hospitals, Dispensaries and vaccination in the Native States, the more likely is that progress to be promoted. The condition of other States in this respect is a frequent question preferred by the Native gentlemen with whom I come into contact.

APPENDIX No. 1.

ABSTRACT of the working of the Rajpootana Dispensaries and Vaccination Establishment for 1869.

Numbers.	Names of Dispensaries.	No of patients treated. In each Dispensary. In.	Out.	Total treated in each State.	Surgical operations. Important.	Minor.	Cost of each institution. Rs. As P.	Number vaccinated. Successful.	Doubtful or unsuccessful.	Total.	Number of vaccinators employed.	Expenditure on vaccinators. Rs As. P.	Total expenditure in each State. Rs. As. P	Names of States.	Remarks.
1	Bhurtpore Dispensary —	—	13,692	—	93	427	1,558 2 9	—	—	—	—	—	—	—	A sum of Rs. 631-3-1 cost of Europe medicine is charged to Head Dispensary, Bhurtpore. The cost of vaccination in Bhurtpore cannot be fairly stated, as the Native Doctors are utilized in this work under the system known as "Dispensary Vaccination."
2	" Hospital —	2,027	—	—	—	—	4,081 6 9								
3	" Jail Hospital —	221	—	—	—	—	805 0 0								
4	" Palace Dispensary —	—	—	—	—	—	183 10 0								
5	" Agency " —	—	—	—	—	—	209 6 0								
6	Deeg Dispensary —	—	12,251	—	—	—	670 3 0								
7	Kama " —	—	11,222	—	—	—	616 10 0								
8	Paharee " —	—	4,027	—	—	—	283 4 0								
9	Gopalgurh " —	—	5,142	—	—	—	299 0 3								
10	Akygurh " —	—	2,572	—	—	—	326 4 3								
11	Weir " —	—	11,441	—	—	—	592 7 3								
12	Biana " —	—	6,565	—	—	—	498 12 6								
13	Roopbass " —	—	9,354	—	—	—	558 1 6								
14	Ochain " —	—	1,624	80,138	93	427	187 6 0	19,727	3,094	22,821	16	343 0 0	12,208 13 4	Bhurtpore.	
15	Jeypore City " —	—	6,403	—	—	—	3,017 6 0								
16	" " Hospital —	244													
17	" Jail " —	1,343													
18	" Branch Dispensary —	—	4,850	—	—	—	910 1 2								
19	" Midwifery Hospital —	62	144	13,111	82	342	4,213 8 5	9,131	2,561	11,692	11	1,180 9 4	9,321 9 5	Jeypore.	
20	Odeypore Dispensary —	341	2,884	—	21	—	4,063 9 11	858	496	1,354	3	316 0 0	4,379 9 11	Odeypore —	Includes Rs. 209 as "compensation," and Rs. 217, Europe medicine.
21	" Branch Dispensary —		3,678	6,903	—	315									
22	Pertabghur Dispensary —	73	970	1,043	—	—	—	35	23	58	—	—	—	Pertabgurh.	
23	Jalra Patun " —	314	4,453	4,767	1	250	1,940 1 3	377	229	606	1	180 0 0	2,120 1 3	Jhalra Patun.	
24	Keraolee Dispensary —	233	7,108												
25	" Jail Hospital —	325													
26	" "Gureeb Khana" Dispensary —	—	1,218	8,884	9	675	1,413 0 3	237	204	441	1	72 0 0	1,485 0 3	Keraolee —	Europe medicine Rs. 132-5-3.
27	Kotah Dispensary —	106	3,556	3,662	—	370	1,614 11 11	249	51	300	1	120 0 0	1,734 11 11	Kotah.	
28	Joudpore Dispensary —	9	4,945	—	—	—	2,572 7 6								
29	" Jail " —	361													
30	Pallee Dispensary —	46	5,480	10,841	4	238	919 9 3	1,713	1,901	3,614	3	351 0 0	3,843 0 9	Marwar.	
31	Ulwur " —	261	6,374	—	—	—	1,755 0 0								
32	" Jail " —	330	—	—	—	—	325 11 6								
33	Tijarrah " —	—	2,424	—	—	—	395 7 8								
34	Rajgurh " —	—	2,417	—	—	—	416 7 7								
35	Neemrana " —	—	521	12,327	5	50	145 14 0	1,146	734	1,880	2	144 0 0	3,182 8 9	Ulwur.	
36	Tonk " —	1,745	11,783	13,528	4	233	2,336 4 6	2,651	478	3,129	2	283 0 0	2,624 4 6	Tonk.	
37	Deolee " —	148	1,395	1,543	7	59	523 13 0	182	143	325	1	90 10 0	624 7 9	Deolee.	
38	Kotree " —	103	1,868	—	—	—	2,489 15 0								
39	Chidawa " —	—	781	—	—	—	185 13 3								
40	Kote Pootlee " —	24	741	3,470	5	218	1,213 8 0	1,444	554	1,988	6	330 0 0	4,223 12 3	Kotree.	
41	Aboo and Anadra Dispensary —	110	2,513	2,623	10	115	422 5 2	29	80	108	—	—	422 5 2	Aboo and Anadra.	
42	Serohie Dispensary —	236	1,791	2,027	—	64	700 13 10	1,067	203	1,270	1	216 0 0	916 13 10	Serohie.	
43	Indurgurh " —	—	1,403	1,493	—	68	504 5 7	10	17	27			504 5 7	Indurgurh.	
44	Dholepore " —	—	290	—	—	—	—	—	—	—	—	—	—	Dholepore.	
	Total —	—	—	1,66,650	—	—	44,040 14 8	38,853	10,758	49,611	—	3,550 5 0	47,591 3 8		

W. G. MOORE, *Surgeon,*
Supdt. Genl., Dispensaries and Vaccination, Rajpootana.

APPENDIX No. II.

RULES FOR THE MANAGEMENT OF DISPENSARIES AND VACCINATION ESTABLISHMENTS IN RAJPOOTANA.

Issued under the authority of the Agent to the Governor General for Rajpootana.

I.—THE Superintendent General of Dispensaries and Vaccination in Rajpootana shall perform his duties in subordination to the Agent to the Governor General for the States of Rajpootana.

II.—The Agent to the Governor General is of opinion that it will ordinarily be convenient that all questions concerning Dispensaries and Vaccination, such as establishment of new institutions, modification of existing establishments, procuring or discharging Native Doctors belonging to the Government service, revision of salaries, and other matters which involve reference to Government, or to the Agent, Governor General, should be forwarded through the Superintendent General for submission to, and disposal by, the Agent, Governor General.

III.—The general inspection and supervision of the Dispensaries and Vaccination is vested in the Superintendent General, and all Dispensary Officers are required to attend to instructions issued by him in all administrative matters.

IV.—The Superintendent General shall inspect the Despensaries and Vaccination as often as possible, or any Dispensary, as often as the Agent to the Governor General may direct. He shall inspect and countersign the several journals, registers, and Books of the Dispensaries, and, in Dispensaries under his immediate control, direct the professional practice of the Native Doctors. He shall also receive the various reports hereafter specified, and submit an annual report for the information of the Agent, Governor General, and of Government; also, when occasion requires he shall submit a special report on any particular Dispensary, or on subjects connected with such institutions, or with Vaccination.

V.—The Superintendent General will give notice of the date on which his inspection visits are to be made, both to Political Agents and to Medical Officers in charge; the latter should always accompany the Superintendent General.

VI.—The Agency Surgeon, or local Medical Officer, is styled Superintendent of Dispensaries and Vaccination for the particular District, and shall forward to the Superintendent General the papers noted in last sentence, para. 9, para. 24, para. 26, monthly A. B. annual A. B. C. D. E. F.—para. 29 a weekly summary; also, an intimation of receiving or relinquishing charge of any Dispensary; also, a brief annual report of the general working of the Dispensaries and Vaccination under his charge, specially mentioning the behaviour and qualifications of the Native Doctors; also, a duplicate of the Quarterly Nominal Disposition Roll of Native Doctors required by the medical authorities, for those Native Doctors lent by Government for employment in the Native States.

VII.—The Agency Surgeon shall communicate with the Superintendent General regarding the discharge of any Native Doctor, stating the reasons for the procedure. Should it be proposed to entertain any Native Doctor, his character and qualifications shall be first submitted to the Superintendent General. Should difference of opinion arise regarding the propriety of discharging or engaging a Native Doctor, the matter shall be referred to the Political Officer accredited to the State. This rule refers to Native Doctors not in the Government service, the procuring or discharge of Native Doctors belonging to the Government service, being provided for in Rule II.

VIII.—Native Doctors in charge of Dispensaries are under the direct orders of the Medical Officers superintending the Dispensaries.

IX.—No Native Doctor or Vaccinator shall correspond direct with the Superintendent General, unless attached to those Dispensaries under the direct control of the latter officer, or unless the necessity of prompt information renders it desirable for the Superintendent General to apply to the Native Doctor direct; or *thirdly*, unless after respectful application to the Superintendent that officer refuses to forward the desired communication.

X.—Native Doctors shall exercise a general supervision over the subordinate servants or establishment of the Dispensaries. where Vaccinators are attached to Dispensaries they will be included in such supervision.

XI.—Native Doctors shall be responsible for the cleanliness of the Dispensary premises, for efficient attention to the sick, and for the custody of and writing up to date of the books.

XII.—Native Doctors are reponsible also for the safe keeping of instruments and medicines, and are required to keep the former, and the more expensive medicines, as quinine, under lock and key. Poisons used in medicine, as strychnine, morphia, aconite, must also be kept locked up, the bottles containing them being distinguished by a yellow label.

XIII.—The Dispensary shall be open from sunrise to 9 P. M. The Native Doctor shall always attend three hours in the morning and three in the afternoon, for the purpose of seeing patients; but he shall not refuse attention to urgent calls at any other time, whether by night or by day.

XIV.—The Native Doctor shall uniformly behave kindly to applicants.

XV.—The obviate caste prejudicies, applicants shall be as much as possible supplied with *dry* or *wet* medicines as wished.

XVI.—Each applicant shall be supplied with a paper, or ticket, on which the name of the Dispensary and Medical Officer shall be printed or written, and on which the patient's malady, date of attendance, and prescriptions may be written, unless the latter are kept in a separate book.

XVII.—Each in-patient shall have a ticket hung over the bead head, showing name, diseases, and prescriptions, unless the latter are kept in a separate book.

XVIII.—Native Doctors shall pay particular attention to the correct registration of patients.

XIX.—Instead of returning all under the head, "cured," those "relieved" are to be so returned, and those "incurable" so returned.

XX.—Should a patient neglect attendance for six days, he or she shall be treated as a fresh case.

XXI.—It is not the duty of the Native Doctor to attend calls in the city, except the Chief requires his attendance at the palace.

XXII.—The Native Doctor may, however, attend Native gentlemen or their families in the city, on his own account, charging them for such services: provided the Dispensary work is not neglected, and that the Native Doctor is not absent at the times mentioned in Rule XIII. for seeing patients.

XXIII.—Without permission from the Superintendent, the Native Doctor shall not take leave, nor shall he delegate his authority to any dresser or subordinate servant for even one day without the sanction of the Superintendent, except when legally summoned by the civil authority.

XXIV.—All leaves of absence of more than fifteen days' duration shall require the sanction of the Superintendent General.

XXV.—Each Native Doctor in charge of a Dispensary shall keep a *Daily Register* of sick, showing attendance of both old and new patients, also the following records:—

A. Monthly and Annual Record of In-patients.
B. „ „ „ of Out-patients.
C. „ „ „ of Surgical Operations.
D. „ „ „ of Vaccination performed at the Dispensary, or by any Vaccinator attached to the Dispensary.
E. Monthly and Annual Record of Pay Abstracts.
F. „ „ „ of Contingent Bills: the latter to show the expenditure on Bazaar medicines, necessaries,—such as firewood, lamp oil, bandage cloth, soap, stationery, and diets,—separately.
G. Receipt and expenditure of English medicines.
H. At Dispensaries where a register of rain is kept, the Native Doctor shall be responsible for such register.

XXVI.—The following Returns shall be sent as soon as possible, after the first of the month by the Native Doctor to the Superintendent:—

Monthly.

A. Return of In-patients,
B. „ of Out-patients.
C. „ of Surgical Operation.
D. „ of Vaccination.
E. Pay Abstract.
F. Contingent Bill.
G. List of persons dieted, from all Dispensaries where the diet roll is not under the immediate inspection of the Superintendent.

Annual due 1st January.

A. Return of In-patients.
B. „ of Out-patients.
C. „ of Surgical Operations.
D. „ of Vaccination.

E. Return of expenditure showing the Superintendent's allowance, Native Doctor's pay, Hospital servants' pay, contingencies, cost of Bazaar medicines, cost of diets, number of diets, separately *per mensem*.

F. Return of European medicines.

XXVII.—It will be optional for local Superintendents to have the Annual Returns prepared in their Office from the Monthly Returns; also to require returns from Vaccinators attached to Dispensaries direct, and not through the Native Doctor; it will also be optional for Superintendents, where the practice exists, to indent for Bazaar medicines at longer periods than one month; lastly, the adoption of the exact form of *Daily Register* attached is optional, provided the form used clearly shows the attendance of both old and new patients.

XXVIII.—In addition a separate report must be sent to the Superintendent when any Native Doctor purposes performing any capital surgical operation, if the case admits of delay; if not, a report must be sent immediately after the operation.

XXIX.—When cholera prevails a daily report of the progress of the disease must be sent to the Superintendent; also similar reports on the occurrence of any other virulent or extraordinary disease.

XXX.—Each Native Doctor shall forward every quarter detailed statement of two medical and two surgical cases under his treatment, noting the daily condition of the patient and the prescriptions given.

XXXI.—The Native Doctors shall also supply any other report required by the Superintendents, either for their own information, or that of the Superintendent General; also, any report required by the latter officer under Rule IX.

XXXII.—All reports and returns shall, if practicable, be forwarded in English; if the Native Doctor is unable to write English, he must take care to write the Vernacular legibly.

Approved,

R. H. KEATINGE, *Lieut.-Col.*,
Governor General's Agent, Rajpootana.

Forms referred to in the foregoing Rules.

RULE XXV.—DAILY REGISTER.

DATE.	NUMBERS.		Names.	Age.	Caste.	Sex.	Name of disease.	Date of discharge.	REMARKS.
	New case.	Old case.							

RULE XXV. A. B.

Monthly and Annual Return for in or out-patients.

Return of _____ *patients treated in the* _____ *Dispensary*
for _____ 18 .
Date _____ 18

Class.	Order.	Names of diseases.	Remained.	Admitted.	Total.	Cured.	Relieved.	Incurable.	Ceased to attend.	Died.	Remaining.

Here follows the classified name of disease which it is unnecessary to print.

RULE XXV. C.

Return of Surgical operations performed in the _____ *Dispensary for the* _____ *ending* _____

Date _____

Numbers.	Date of admission.	Name.	Age.	Sex.	Caste.	Residence.	Disease and nature of operation.	Date of operation.	Discharge.	Death.	REMARKS.

RULE XXV. D.

Return of Vaccine operations performed _____ *during the* _____ *ending* _____

Date _____

District and name of Superintendent.	Number of operators.	PERSONS TREATED.				Cost of operations.	REMARKS.
		Successful.	Unsuccessful.	Doubtful.	Total.		

RULE XXV. E.

Pay Abstract of the Establishment _____ *Dispensary for month* _____.

Date _____

Names.	Designation.	Amount of pay.	Total.	REMARKS.

RULE XXV. F.

Contingent Bill _____ *Dispensary for the month of* _____

Date _____

Names of Articles.	Quantity expended.	Market rate.	Cost of quantity expended.	Total.	REMARKS.
Bazaar Medicines ...					
Contingencies ...					
Diets					

RULE XXV. E. 8. F. (ANNUAL.)

Yearly Statement of expenses of the _____

Dispensary for the year ending the _____ 18 .

Date _____

MONTHS.	Superintendent's allowance.	Native Doctor's pay.	Native Vaccinator's pay.	Hospital servants' pay.	Contingencies.	Cost of Bazaar medicines.	Cost of dieting in-door patients.	No. of diets supplied.	Total expenditure.	REMARKS.
TOTAL ...										

RULE XXV. G.

Annual Return of European Medicines from the year _____

Date _____

Medicines.	Quantity remaining on the	Quantity received during the year.	Quantity expended.	Quantity remaining on the	REMARKS.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

RULE XXVI.

Forms A., B., C., D., E., F., the same as Forms A., B., C., D., E., F., under Rule XXV.

RULE XXVI. G.

List of Persons dieted in the _____ *Dispensary during the month of* _____

Date _____

Number.	Names.	Age.	Sex.	Caste.	Village.	Nature of disease.	Date of admission.	Date of discharge.	No. of days under treatment.	No. of diets supplied.	Amount per day.	Total.	REMARK

RULE XXVI. ANNUAL.

Forms A., B., C., D., E., F. as Forms A., B., C., D., E., 8 F. G. under Rule XXV.

The following operations "capital or important" should be returned in Form C., Rules XXV. and XXVI.

Amputations.	Foreign Bodies... {Lodged dangerously.	Paracentesis Abdominis.
Aneurism.		„ Thoracis.
Ani Fistula.	Fractures.	Perineal Section.
„ Fissure.	Hare-lip.	Pharyngotomy.
„ Artificial Formation.	Hæmorrhoids.	Polipus removal.
Arteries, Ligature and Division.	Hernia..	Resections.
Bladder Puncture.	Hydrocele.	Rhinoplasty.
Bones Excision.	Hydrocephalus	Spina Bifida.
Castration.	Laryngotomy.	Staphyloraphy.
Cataract.	Lithotomy.	Strabismus.
Circumcision.	Lithotrity.	Tendons Division.
Club Feet.	Mal-formations.	Tracheotomy.
Deformities.	Nævus.	Trephining and Elevating.
Disarticulations.	Necrosis.	Tumour removal.
Discolations.	Nerves, Division and Excision.	Urethra incision.
Ec & Entropium.	Obstetric operations.	Varicocele.
Eye Ball Excision.	Oesophagotomy.	Varix.
Fistula Lachrymalis.		Vesico or recto Vaginal Fistula.
„ in Perineo.		

The following diet scale is recommended for important cases :—

MEAT.	Full.	Soup.	Low.	REMARKS.
Mutton 3 chittacks ...	Atta 8½ cht.	Mutton 6 cht.	Milk 4 cht.	Extras or modifications at discretion of Medical Officers.
Rice 2½ „ ...	Rice 2½ „	Rice 6 „	Sago or Rice Conjee 1 „	
Atta 8½ „ ...	Dâl 2 „	Salt ¼ „		
Dâl 1 „ ...	Ghee ¼ „	.....	Salt ¼ „	
Ghee ¼ „ ...	Mussallah ⅛ „			
Mussallah ⅛ „ ...	Vegetables 2 „			
Salt ¼ „ ...	Salt ¼ „			

W. J. MOORE, *L.R.C.P., Surgeon,*
Superintendent General, Dispensaries & Vaccination,
Rajpootana.

APPENDIX No. III.

ABOO AND ANADRA DISPENSARY.

Second Annual Report, 1869.

DURING the past year the utility or rather necessity of the Aboo and Anadra Dispensary has been abundantly demonstrated. The number of sick treated, 2,623, exceeds the total for 1868 (viz., 1,706) by the large figure of 917. Of the number of applicants, 1,514 were treated at Aboo, and 1,109 at the Anadra Branch: 110 were treated as in-door patients, many being supplied with food; others with both food and clothing. During the cholera period of last year, the Dispensary proved particularly useful, as also during the continuance of the

malarious fever so prevalent in the autumn. At Anadra 113 cholera cases were supplied with medicines, and at Aboo 21. At the latter place 307 persons affected with one or other variety of fever, received quinine or other suitable remedy; at the former place 449 people similarly attacked obtained the necessary medicines. Also, during the sickly cholera season, one of the hospital servants was stationed at the Omedgunge village for the purpose of ministering to the sick at that place.

The principal diseases prevailing during the year have been malarious fevers, disease of the bowels, as cholera and diarrhœa, and ophthalmic affections, of which latter an epidemic occurred at Aboo during the hot season

The routine work of the Dispensary has been conducted as detailed in last report. The Anadra Branch is located in the old travellers' bungalow, and a building has been commenced at Aboo for the reception of more important cases, as those requiring surgical interference, &c.

The following is a List of Out-door Patients treated in 1869.

NAMES.		Admitted.	Cured.	Relieved or ceased to attend, or remaining.	Died.
Small-pox	...	13	12	0	1
Chicken-pox	...	1	1	0	0
Tonsillities	...	8	8	0	0
Intermittent Fever	...	703	701	0	2
Remittent do.	...	24	20	0	4
Ophthalmia	...	169	168	1	0
Dysentry	...	134	131	1	2
Diarrhœa	...	133	133	0	0
Asiatic Cholera	...	113	79	0	34
Rheumatism	...	97	95	2	0
Syphilis	...	56	50	6	0
Gonorrhœa	...	56	56	0	0
Delirium Tremens	...	1	1	0	0
Hysteria	...	1	1	0	0
Headache	...	49	49	0	0
Disease of Ear	...	21	21	0	0
Sciatica	...	4	4	0	0
Epistaxis	...	2	2	0	0
Bronchitis	...	55	55	0	0
Pleurisy	...	20	18	1	1
Pneumonia	...	14	12	0	2
Asthma	...	1	0	1	0
Constipation	...	82	82	0	0
Dyspepsia	...	67	67	0	0
Colic	...	57	57	0	0
Meloeua	...	1	1	0	0
Hæmorrhoids	...	7	7	0	0
Hepatitis	...	1	1	0	0
Ascites	...	1	0	1	0
Splenitis	...	19	18	0	0
Metritis	...	1	1	0	0
Disease of the Genital system	...	10	6	4	0
Hydrocele	...	1	1	0	0

NAMES.	Admitted.	Cured.	Relieved, or ceased to attend, or remaining.	Died.
Phymosis and Paraphymosis ...	2	2	0	0
Bubo	9	8	1	0
Orchitis	9	9	0	0
Stricture, Urethra	4	4	0	0
Leprosy	2	0	2	0
Scurvy	4	3	1	0
Aptha	24	24	0	0
Porrigo	4	4	0	0
Itch	50	50	0	0
Worms	2	2	0	0
Guinea Worms	23	19	4	0
Anæmia	14	13	0	1
Dropsy	4	1	2	1
Fungus Diseases	2	1	0	0
Tumour	2	2	0	0
Scrofula	3	2	1	0
Pthisis Pulmonalis	2	0	2	0
Apoplexy	1	1	0	0
Paralysis	3	2	1	0
Hæmoplegia...	1	0	1	0
Disease of Tarsal joints ...	1	0	1	0
Decayed Tooth	39	39	0	0
Urticaria	7	7	0	0
Eczema	9	9	0	0
Herpes	24	24	0	0
Other diseases of skin... ...	20	20	0	0
Abscess	68	66	0	0
Ulcer	181	178	0	0
Teething	2	2	0	0
Burn	8	8	0	0
Sun-stroke	2	2	0	0
Sprain	8	7	1	0
Fractures	2	0	2	0
Contusion	37	37	0	0
Dislocation (jaw and wrist) ...	2	1	0	0
Bullet wound	1	1	0	0
Stone ditto	5	5	0	0
Sword ditto...	4	2	1	1
Scorpion bite	1	1	0	0
Dog bite	2	2	0	0
Monkey bite	3	3	0	0
TOTAL ...	2,513	2,422	29	49

The following is a List of In-door Patients Treated.

NAMES.	Admitted.	Cured.	Relieved or ceased to attend.	Died.
Small-pox	2	2	0	0
Croup	1	0	0	1
Intermittent Fever	27	26	0	1
Remittent ditto	2	1	0	1
Dysentery, acute	8	6	0	2
Ditto, chronic	4	3	0	1

List of Indoor Patients Treated,—concluded.

NAMES.	Admitted.	Cured.	Relieved, or ceased to attend.	Died.
Diarrhœa	4	3	0	1
Asiatic Cholera	21	13	1	7
Rheumatism, acute	5	4	1	0
Leprosy	1	0	1	0
Guinea Worms	1	0	1	0
Anæmia	3	3	0	0
Dropsy	1	1	0	0
Fungus Disease	1	1	0	0
Hæmoplegia...	1	0	1	0
Pleurisy	3	3	0	0
Pneumonia	2	2	0	0
Peritonitis	1	0	0	1
Hernia, strangulated	2	1	0	0
Dyspepsia	1	1	0	0
Hepatitis	1	1	0	0
Stone in bladder	1	0	1	0
Urticaria	1	1	0	0
Abscess	6	6	0	0
Ulcer	1	1	0	0
Sprain	1	1	0	0
Fracture, Tibia	1	1	0	0
Dislocation, Shoulder	1	1	0	0
Contusions	1	1	0	0
Concussion	1	1	0	0
Bullet wound	1	1	0	0
Sword wound	1	1	0	0
Bear bite	1	0	1	0
Scorpion bite	1	1	0	0
TOTAL ...	110	87	8	15

The following is a List of Surgical Operations performed during the Year.

Important.	Ligature of Artery	1
	Removal of fungus disease from sole of foot	1
	Removal of portion of foot for fungus disease	1
	Strangulated inguinal hernia	1
	Tracheotomy	1
	Paracentesis abdominis	1
	Phymosis	2
	Removal of tumours of scalp	1
Minor.	Hydrocele	1
	Dilating stricture of Urethra	4
	Reducing fractures (fore-arm and leg)	2
	Reducing dislocations (shoulder, jaw, wrist)	3
	Opening abscess	58
	Extracting teeth	31
	Bleeding	2
	Lancing gums	2
	Removing Guinea Worm	1
	Opening Bubo	2
	Sounding for stone	1
	Passing catheter for retention of urine	7
	Scarifying diseased conjunctiva	2

Showing the proportion of Patients treated as regards Caste and Sex per Cent.

Hindoo.	Mussulman.	Christian.	Male.	Female.	Children.
71	28·	·6	72·	14·	13·

Daily average number of sick on books ... ... 68·73
Ditto ditto new applicants ... ... 6·82

Number Vaccinated at the Dispensary during the Year.

Successful.	Unsuccessful.	Doubtful.	Total.
26	5	75	106

The following is the List of Subscriptions during 1868.

	Rs.	A.	P.
Aboo Lawrence School proceeds of a theatrical entertainment given by the children	15	0	0
Arthur, Colonel, Political Superintendent, Palanpore	10	0	0
Adams, Colonel, Commanding 49th Queen's	10	0	0
Bayley, Captain, Political Superintendent, Serohie	10	0	0
Blair, Captain, C., Political Superintendent, Tonk	10	0	0
Beale, Dr., Surgeon, 49th Regiment	5	0	0
Brooke, Colonel, Officiating Political Agent, Marwar	10	0	0
Blair, Captain J., Officiating Political Agent, Bhurtpore...	5	0	0
Chadwick, R., Esq., Assistant Engineer, Deesa and Aboo	10	0	0
Carnel, Major, Commanding Erinpoorah Irregular Force...	5	0	0
Church Offertory, Aboo, per Revd. Mr. Miller	20	0	0
Second Donation	25	0	0
Chund Kesree, Khazanchee, Marwar Political Agency	4	0	0
Famine Relief Fund, per Captain Bayley (for cholera patients)	39	8	0
Furlong, Colonel, Superintending Engineer, Rajpootana	10	0	0
Fitzgerald, Major, 49th Regiment	10	0	0
Gostling, Major, 49th Regiment	10	0	0
Govind Dhole Sahib, Dholepore Vakeel	5	0	0
Gowan, Captain, Adjutant, Deesa Irregular Force	10	0	0
Hall, Captain, Brigade Major, Deesa	5	0	0
Impey, Major, Political Agent, Marwar	50	0	0
Keatinge, Colonel, V.C., C.S.I., Agent, Governor General, Rajpootana ...	25	0	0
Keatinge Mrs. 2nd donation for cholera and destitute patients ..	20	0	0
" 3rd "	25	0	0
" 4th "	25	0	0
"	25	0	0
Khan Mokhtar Allee Sahib, Tonk Vakeel	6	0	0
Khan Mahomed Allee Sahib, Jallawar Vakeel	5	0	0
Lal Beharee Sahib, Bhurtpore Vakeel	5	0	0
Lal Motee Sahib, Jeypore Vakeel	4	0	0
Lal Chunnee Sahib, Marwar Vakeel	5	0	0
Lal Mudun Sahib, Kotah Vakeel	4	0	0
Lal Puncholee Sahib, Odeypore Vakeel	5	0	0
Lal Ruttun Sahib, Joudhpore	5	0	0
Madden, Captain, 49th Regiment	3	0	0
Muir, Captain, Officiating Political Agent, Hernotee	10	0	0
Miller, Revd., Mr., Chaplain, Dessa and Aboo	10	0	0
Moore, Dr., Rajpootana Agency	10	0	0
" for cholera patients	25	0	0
Mul Set Sahib, Serohie Vakeel	2	0	0
Moonshee Bowanhedass, Kishenghur Vakeel	5	0	0
Mull Cheetur Sahib, Khazanchee, Rajpootana Agency	4	0	0
Newman, Dr., Marwar Agency	5	0	0
Orwin, Dr., 49th Regiment	5	0	0
Pershad Omer Sahib, Ulwur Vakeel	5	0	0

The following list, &c.,—concluded.

	Rs.	As.	P.
Roberts, Captain, Assistant to the Agent to the Governor General	10	0	0
Singh Motee Sahib Bahadur, Joudhpore	10	0	0
Shirley, Captain, 49th Regiment	5	0	0
Spence, Dr., Aboo Sanitarium	10	0	0
Taylor, General, Commanding Deesa Brigade	15	0	0
Willans, Captain, Executive Engineer, Deesa and Aboo	5	0	0
Total ...	576	8	0

Statement of Accounts.

Dr.	Rs.	A.	P.	Cr.	Rs.	A.	P.
In hand, as per last report ...	942	1	4	Servants' pay and allowance to Native Doctor	140	13	8
Total Subscriptions in 1869 ...	576	8	0	Extra servant during cholera	9	10	0
				Bazaar medicines ...	14	5	4
				Contingencies, including fire wood, bandage cloth, &c.	67	0	8
				Diets	128	6	6
				Clothing	35	0	0
				Messrs. Treacher and Co., (for Hypodermic syringe) ...	18	9	0
				Delhi Gazette (printed form)	18	8	0
				Subscription for 1868 not paid and written off ...	25	0	0
				Servants' pay omitted in last report	15	0	0
				Purchase of materials, and buildings	710	2	1
				In hand	336	2	1
Total ...	1,518	9	4	Total ...	1,518	9	4

Besides the above sum of Rs. 336-1-4 shown "in hand," Rs. 3,000, as mentioned in last report, remains as a deposit in the Oriental Bank. Some of this, however, is now being spent on building.

Excluding building expenses, the actual cost of the Dispensary for 1869 was Rs. 422-5-2 *plus* the Native Doctor's pay defrayed by Government at Rs. 20 per mensem. While some patients fed and treated in hospital cost comparatively large sums, in one case as much as Rs. 25: the average cost, as nearly as possible, is four annas and half a pie per head.

In conclusion, grateful thanks are due to those whose subscriptions have enabled me to continue the institution.

W. J. MOORE, L.R.C.P.,

Surgeon, Rajpootana Political Agency,

and Superintendent General, Dispensaries, Rajpootana.

No. 25 of 1870.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 18, 1870.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement:—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of

the plant to the place of manufacture, to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

JUDICIAL.

Simla, the 13th June 1870.

No. 1032.—Zahoor-Ul-Hussein, Naib Tehseeldar of Rehlee, in the Saugor District, Central Provinces, is invested with the powers described in section six, Act XIV. of 1865, to be exercised with the limits of his Tehseelee.

The 14th June 1870.

No. 1045.—Mr. A. M. Russell, Assistant Commissioner of Sumbulpore, in the Central Provinces, is invested with the powers described in section 412 of Act XXV. of 1861.

No. 1046.—Under the provisions of Act XXXII. of 1867, the Governor General in Council is pleased to delegate to the Chief Commissioner of the Central Provinces the powers conferred upon a Local Government by section 412 of Act XXV. of 1861.

The 16th June 1870.

No. 1057.—*Appointment.*—Lieutenant J. E. Alexander, Assistant Commissioner of the 3rd Class in the Hyderabad Assigned Districts, to officiate as Judge of the Small Cause Court at Khamgaon, *vice* Captain Wodehouse.

The 17th June 1870.

No. 1063.—The services of Major W. T. McGrigor, Cantonment Magistrate of Lucknow, are placed at the disposal of the Government of the North-Western Provinces.

No. 1064.—*Appointment.*—Major Wemyss Smith, Cantonment Magistrate of Benares, to be Cantonment Magistrate of Lucknow.

E. C. BAYLEY,

Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 17th June 1870.

No. 94.—His Excellency the Viceroy and Governor General in Council is pleased to declare the provisions of Act VII. of 1870, the Court Fees Act, to be in force in the Province of Mysore.

MILITARY.

The 14th June 1870.

No. 141.—*Erratum.*—In the Notification issued in this Department, No. 122M, dated 17th May 1870, for "with effect from the 16th April 1870," read "with effect from the 16th April 1869.

GENERAL.

The 17th June 1870.

No. 1044.—*Appointment.*—Lieutenant T. W. Sandes, of the Madras Staff Corps, Quarter Master of the 30th Regiment, Madras Native Infantry, to be an Assistant Commissioner of the 3rd Class in Oudh.

No. 1047.—*Leave.*—Major H. C. Menzies, Officiating Deputy Commissioner of the Oomrowtee District, has been granted preparatory leave for fifteen days to enable him to proceed to Bombay for the purpose of embarking to England on the furlough granted him by the Government of Fort Saint George.

Major Menzies availed himself of the preparatory leave on the afternoon of the 11th May 1870.

No. 1048.—*Promotions.*—The following promotions are made with effect from the 12th May 1870, consequent on Major Menzies's departure :—

Captain D. W. Laughton, officiating as Assistant Commissioner of the 1st Class, to officiate as a Deputy Commissioner of the 3rd Class.

Mr. Ruttonjee Jamasjee, officiating as Assistant Commissioner of the 2nd Class, to officiate as an Assistant Commissioner of the 1st Class.

Lieutenant R. Thompson, officiating as Assistant Commissioner of the 3rd Class, to officiate as an Assistant Commissioner of the 2nd Class.

No. 1050.—Mr. C. A. W. Davies, Extra Assistant Commissioner and Assistant Commissioner of Paper Currency in the Hyderabad Assigned Districts, has been granted privilege leave of absence from the 11th January to the 7th February 1870.

Captain R. H. Salkeld, Assistant Commissioner of the 3rd Class in the Hyderabad Assigned Districts, officiated as Assistant Commissioner of Paper Currency from the 11th January to the 7th February 1870.

No. 1051.—Mr. C. A. W. Davies, Extra Assistant Commissioner and Assistant Commissioner of Paper Currency in the Hyderabad Assigned Districts, has been granted the usual preparatory leave to enable him to proceed to Bombay to obtain a final medical certificate for leave to England.

Mr. Davies availed himself of the preparatory leave on the afternoon of the 4th April 1870.

Mr. J. H. Burns, Extra Assistant Commissioner, Hyderabad Assigned Districts, has been appointed to officiate as Assistant Commissioner of Paper Currency during Mr. Davies's absence, with effect from the 5th idem.

No. 1054.—*Leave.*—Captain C. S. Blair, Assistant Inam Commissioner in Mysore, is granted privilege leave of absence for one month with effect from the 16th May 1870.

No. 1056.—*Leave.*—Mr. Sooltan Ali, Extra Assistant Commissioner of Chindwarra, in the Central Provinces, is granted leave of absence on medical certificate for six months with effect from 1st May 1870.

No. 1072.—*Appointment.*—His Excellency the Viceroy and Governor General in Council has been pleased to appoint Colonel R. H. Keatinge, C.S.I. and V.C., Agent to the Governor General for the States of Rajpootana, to officiate as Chief Commissioner of the Central Provinces during the absence on furlough of Mr. J. H. Morris, or until further orders.

No. 1075.—*Appointment.*—As a temporary arrangement, His Excellency the Viceroy and Governor General in Council has been pleased to appoint Colonel J. C. Brooke, officiating as Political Agent in Marwar and Jeysulmere, to officiate as Agent to the Governor General for the States of Rajpootana, in addition to his present duties, during the absence, on duty in the Central Provinces, of Colonel R. H. Keatinge, C. S. I. and V. C., or until further orders.

C. U. AITCHISON,
Offg. Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Simla, the 17th June 1870.

No. 1286.—With reference to Financial Resolution No. 2528, dated 26th September 1865, promulgating rules for the regulation of the allowances of ministerial and other officers of Government suspended from office pending enquiry into their conduct, the Governor General in Council is pleased to rule that, although the discretionary power of allowing full salary to acquitted officers, delegated to Local Governments and Heads of Departments under Rule 2, does not extend to the sanction of expenditure in excess of grant limits, the orders of a Local Government or Head of a Department granting full salary under Rule 2, coupled with an indication of the Budget head under which any additional expense involved can be met, will be sufficient authority for the Audit Department to pass the charge. If the additional expense, rendered necessary by any order passed under Rule 2, cannot be met without an additional Budget assignment, then under Rule 3 application for such assignment must be made to the Government of India.

LEAVE AND ALLOWANCES.

The 15th June 1870.

No. 1223.—The Governor General in Council is pleased to lay down the following rule regarding the allowances of officers in appointments on progressive salaries :—

> If an officer officiate in an office on a progressive salary, the minimum of which is the same as his substantive salary at the time, he shall draw no acting allowance at first, but will subsequently be entitled to periodical increases of emolument in the shape of acting allowance, equal to the increases of salary he would have received had he been the permanent incumbent of the office. Should he again officiate in the office while his substantive salary continues the same, his acting allowance shall be calculated as if the officiating service he had rendered in the office in broken periods had been continuous. Should he be permanently appointed to the office while officiating in it, or after he has ceased to officiate, his salary shall be calculated as if he had been the permanent incumbent of the office for the period during which he had officiated in it continuously or otherwise.

The 16th June 1870.

No. 1289.—Mr. R. W. Lodwick, Deputy Accountant General, Madras, is allowed privilege leave for one month from the 18th August 1870.

The 17th June 1870.

No. 1296.—The Governor General in Council is pleased to give retrospective effect, from the 1st July 1868, to the Resolution No. 1226, passed in this Department on the 17th June 1869 and quoted in the margin, and to rule that the words "unemployed pay" in that Resolution shall, in the case of officers who were in the Medical Service prior to the 7th November 1864, be understood to mean the "full batta" pay prescribed in the 10th paragraph of the General Order of the Government of India in the Military Department, No. 507, dated the 20th June 1864.

"In cases in which the furlough allowance of a Medical Officer in Civil employ calculated, according to Rule V. of the Military Leave Rules, on the average salary drawn by him for three years prior to his proceeding on furlough does not equal half of his unemployed pay, the difference shall be added to the furlough allowance."

2. His Excellency in Council is also pleased to rule that a Commissioned Medical Officer officiating in one of the civil appointments the salaries of which were fixed in the General Order of the Government of India in the Military Department, No. 370, dated the 4th April 1867, is entitled, whether he was in the Medical Service prior to the 7th November 1864 or not, to the "unemployed pay" of his rank according to the scale prescribed in the General Order of the Government of India in the Military Department, No. 1060, dated the 23rd December 1864, and half the difference between that pay and the salary of the appointment in which he is officiating: provided that if he were appointed to the Medical Service before the 7th November 1864, his aggregate allowances shall not be reduced below the "full batta" pay of his rank according to the scale published in the 10th paragraph of the General Order of the Government of India in the Military Department, No. 507, dated the 20th June 1864.

No. 1329.—The Governor General in Council is pleased to decide, in continuation of the order of this Department, No. 3286, dated the 31st October 1868, that when a Covenanted Civil Servant takes his first leave on private affairs under Chapter III. of the Rules of the 16th June 1868, he shall be permitted to draw the allowances authorised in section XXIII. of those Rules for the period by which his former absence, if any, on leave on private affairs with allowances under section XIV. of the Rules of the 8th June 1855, or section IX. of the Rules of the 16th December 1864, fell short of six months; but it must be understood that no leave can be granted under Chapter III. of the Rules of 1868, until six years have elapsed from the expiry of leave granted under section XIV. of the Rules of 1855, or section IX. of the Rules of 1864.

MINT AND CURRENCY.

The 16th June 1870.

No. 1352.—Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency:—

DATE.	Circles of Issue.	Balance of Issue Account.	Returned by other Offices of Issue.	Currency Notes in circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Gold Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31st May 1870	Calcutta ..	3,45,90,070	9,34,630	3,36,55,440	1,15,61,890	71,80,718	3,12,495	1,26,22,487	3,16,77,590
Ditto ..	Madras ..	68,25,210	1,61,180	66,64,030	40,64,636	....	....	17,28,404	57,93,040
Ditto ..	Bombay ..	5,37,30,830	34,010	3,36,96,820	1,24,17,950	63,56,000	....	1,37,52,960	3,25,26,910
Ditto ..	Allahabad ..	48,28,650	16,80,210	31,48,440	29,90,259	....	....	11,03,291	40,93,550
Ditto ..	Lahore ..	28,29,960	12,02,690	16,27,270	19,23,313	....	....	7,00,037	26,23,350
Ditto ..	Calicut ..	10,25,910	1,67,400	8,58,510	8,33,221	....	....	1,00,059	9,33,280
Ditto ..	Trichinopoly ..	11,57,060	8,31,810	3,25,250	10,05,931	....	....	1,00,059	11,05,990
Ditto ..	Vizagapatam ..	3,59,520	28,850	3,30,670	2,44,631	....	....	1,00,059	3,44,690
Ditto ..	Nagpore ..	26,26,870	80,480	25,46,390	20,76,218	....	....	5,47,902	26,24,120
Ditto ..	Kurrachee ..	33,36,820	8,44,550	24,82,270	28,14,494	....	....	5,00,106	33,14,600
Ditto ..	Akola ..	17,83,970	3,00,030	14,83,940	17,81,910	....	....	....	17,81,910
	TOTAL ..	9,30,94,870	62,75,840	8,68,19,030	4,17,14,453	1,35,36,718	3,12,495	3,12,55,364	8,68,19,030

CALCUTTA;
COMMR. OF ISSUE OF PAPER CURRENCY,
The 7th June 1870.

H. HYDE, *Lieut.-Col.*,
Head Commissioner.

Published by Order of the Governor General in Council.

R. B. CHAPMAN,
Offg. Secretary to the Govt. of India.

No. 618 *of* 1870.—The under-mentioned Officers of the Bengal Staff Corps, having completed twelve years' service, are promoted to the rank of Captain, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Lieutenant Montagu Clementi,—11th June 1870.

Lieutenant Edward Robert Conolly and Lieutenant Clarence Henry Palmer,—12th June 1870.

No. 619 *of* 1870.—Supernumerary Surgeon Edward John Gayer, of the Indian Medical Department, is brought on the Establishment of Surgeons to fill an existing vacancy.

No. 620 *of* 1870.—With reference to the Notification issued by the Government of Bengal, dated 1st June 1870, the services of Apothecary S. S. Hart, of the Subordinate Medical Department, attached to the Medical College Hospital, are placed at the disposal of His Excellency the Commander-in-Chief.

No. 621 *of* 1870.—The services of Apothecary G. T. Leopold, of the Subordinate Medical Department, are placed at the disposal of the Government of Bengal.

The 15*th June* 1870.

No. 622 *of* 1870.—His Excellency the Governor General of India has been pleased to appoint Lieutenant C. L. C. DeRobeck, of the 3rd Battalion, Her Majesty's 60th Rifles, to be an Aide-de-Camp on His Lordship's Personal Staff, with effect from the 9th June 1870, *vice* Cornet the Hon'ble H. J. L. Wood, resigned.

No. 623 *of* 1870.—The services of Lieutenant C. F. Massy, of the 92nd foot, 2nd Wing Subaltern, 23rd (Punjab) Regiment of Native Infantry (Pioneers), a probationer for the Staff Corps, are placed at the disposal of the Foreign Department.

No. 624 *of* 1870.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified opposite to his name, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Captain Herbert William Shoubridge, of the General List, Infantry, Officiating Wing Officer, 6th Regiment of Native Light Infantry,—15th June 1870.

No. 625 *of* 1870.—The following order, issued by the Government of Bombay, is confirmed:—

No. 331 *of the 7th May* 1870.—Granting furlough to Europe on medical certificate to the under-mentioned Officer:—

Surgeon Benjamin Williamson, M.B., of the Madras Medical Establishment,—for twenty months, under the Regulations of 1868, with effect from the 8th May 1870, the date of his departure from Bombay.

The 16*th June* 1870.

No. 626 *of* 1870.—The following promotions are made in the under-mentioned corps of the Punjab Frontier Force:—

1*st Punjab Cavalry.*

Jemadar Ackbar Khan, to be Ressaidar from 11th April 1870, *vice* Abdoolla Khan, discharged.

Kote Duffadar Huk Nuouz Khan, to be Jemadar from 11th April 1870, *vice* Ackbar Khan, promoted.

Corps of Guides.

Jemadar Mirza Adul Beg, to be Ressaidar from 1st May 1870, *vice* Ashruff Khan, invalided.

Kote Duffadar Mahmood Khan, to be Jemadar from 1st May 1870, *vice* Mirza Adul Beg, promoted.

Havildar Feroze, to be Jemadar from 1st May 1870, *vice* Khyroolah, invalided.

The 17th June 1870.

No. 627 *of* 1870.—In explanation of Rule XIII. of the Furlough Regulations of 1868, published in G. G. O. No. 1061 of the 10th November 1868, it is hereby notified that an Officer who has any balance of furlough due to him, although he may not have served three years from date of last return to duty, will, on obtaining furlough on *medical certificate*, be entitled to receive half the Indian pay of his rank for the entire period not exceeding two years, but will forfeit any appointment he may be holding, as already laid down in the Rule above referred to. Such furlough may be extended to a third year on English furlough pay.

2. It is further notified, with reference to Rule XIV., that it is intended that an Officer who has not any balance of furlough to his credit, but who has served three years from date of last return to duty, should, on obtaining furlough on *medical certificate*, receive the prescribed 50 per cent. of his emoluments and retain his appointment.

No. 628 *of* 1870.—ERRATUM.—In G. G. O. No. 552, dated 26th May 1870, granting pensions to certain men of the 2nd Cavalry, Hyderabad Contingent, opposite to the name of Trumpet-Major J. D. Thompson, for "Rupees 7 per mensem," read *Rupees* 10 *per mensem.*

Order Books to be corrected accordingly.

No. 629 *of* 1870.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant Francis Charles Burton, of the 38th Foot, 2nd Squadron Subaltern, 1st Bengal Cavalry,—1st May 1869.

No. 630 *of* 1870.—Lieutenant-Colonel John Augustus Wood, V.C., of the Bombay Staff Corps, is promoted to the rank of Colonel by brevet, from the 12th February 1870, under the provisions of the Royal Warrant of 31st January 1859, clause 8, subject to Her Majesty's approval.

No. 631 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Quarter Master General's Department.

Lieutenant E. F. Chapman, of the Royal Horse Artillery, to officiate as a Deputy Assistant Quarter Master General, to complete the Establishment, *vice* Major H. T. Butler, who vacates on promotion to substantive Field Officer.

No. 632 *of* 1870.—The services of Lieutenant-Colonel (Brevet Colonel) G. Verner, of the Bengal Staff Corps, are placed at the disposal of the Foreign Department.

H. K. BURNE, *Colonel,*

Secretary to the Government of India.

NOTIFICATION.

MILITARY DEPARTMENT.

Calcutta, the 10th June 1870.

Under clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers and Warrant Officer, on the dates specified, were received in the Military Department during the month of May 1870:—

Corps.	Rank and Names.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Medical Department, British Service.	Deputy Inspector General of Hospitals W. H. Jephson, M.D.	7th April 1870.	Mecan Meer	Testate	Widow, Mrs. M. H. Jephson, administering.
Her Majesty's 109th Foot.	Major E. Valintine ...	3rd May 1870	Mooltan ..	Intestate	Widow, Mrs. C. F. Valintine, care of Messrs. Price and Boustead; 34, Craven Street, Strand.
General List of Infantry.	Captain A. C. Anderson ...	25th do.	Peshawur.		
Royal Artillery	Assistant Surgeon A. S. Russell, M.D.	28th do.	Allahabad.		
Sub-Medical Department.	Senior Apothecary J. Reilly ...	3rd do.	Calcutta.		

Calcutta, the 10th June 1870.

Notice is hereby given that the amounts on account of the estates of deceased European Commissioned Officers, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice:—

Statement of Deposits made at the Presidency Pay Office on account of estates of deceased European Commissioned Officers of Her Majesty's British Military Service, during the month of May 1870.

Date of Deposit.	On whose account.	Rank.	Corps.	General number.	Date of Decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of estates.	Amount of Donation Batta due to estates.	Total unclaimed amount deposited.	How disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling.	Rate of Exchange.
	Commissioned Officers.						Rs. A. P.		Rs. A. P.					
10th May 1870	(a) Cuthbert Caldecot ...	Captain ...	106th Light Infantry.	...	27th Feb. 1870...	Intestate	106 4 0	.....	106 4 0					
11th "	(b) George Moir, C.B. ...	Brevet-Colonel.	Royal Horse Artillery.	...	5th ditto ...	Testate...	5,375 1 9	.....	5,375 1 9					
12th "	(c) Edmund Corbitt ...	Lieutenant & Brigade Major	11th Hussars	...	7th March 1870	Ditto ...	454 1 3	.....	454 1 3					
18th "	(d) Lucas Clements Scott...	Captain ...	88th Foot ...	...	1st April 1870...	Intestate	424 8 4	.....	424 8 4					
20th "	(e) Henry Metcalfe ...	Ditto ...	1-14th Foot ...	...	9th March 1870	Ditto ...	422 0 1	.....	422 0 1					
25th "	(f) Affleck Fraser ...	Major ...	Royal (Bengal) Artillery.	...	17th Feb. 1870...	Believed to be testate	63 6 0	.....	63 6 0					
31st "	(g) Alexander Cowper ...	Lieutenant-Colonel.	Royal (Bombay) Engineers.	...	16th June 1868...	Testate ...	100 0 0	.....	100 0 0					
						TOTAL ...	6,945 5 5	.....	6,945 5 5					

(a.) Father, Major Caldecot; 2, Queen's Parade, Bath, England. Administrator General, administering.

(b.) Widow, Mrs. Maria Moir; 41, Priory Road, Kilburn, London; children, William Bean, Mary Chester.

(c.) Children, John Frederick Edmond, Maria Antoinath Ellen, Eliza Katerine Josephine. Adeline Blanke Rose, Arthur George Thomson. Administrator General, administering.

(d.) Father, Revd. J. L. M. Scott; Portferry, county Down, Ireland.

(e.) Father, Revd. H. B. Metcalfe; Drury Lane, Lincoln. Administrator General, administering.

(f.) Mother, Mrs. Fraser, of Culduthel, Inverness.

(g.) Sister, Mrs. Charlotte Hume; 2, Montague Villas, Canning Road, Addiscombe, Craydon.

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's Indian Military Service, during the month of May 1870.

Date of Deposit.	On whose account.	Rank.	Corps.	General number.	Date of decease.	Testate or Intestate.	Amount of monies accruing from the adjustment of the estate.	Amount of Donation Buttaduo to the estate.	Total unclaimed amount deposited.	How disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling.	Rate of Exchange.
	Commissioned Officers.						Rs. A. P.		Rs. A. P.					
10th May 1870	(a) George Burney ...	Major-General.	Bengal Infantry.	...	25th March 1870	Testate ...	1,944 5 0	.....	1,944 5 0					
11th "	(b) James Robertson MacIver	Assistant Surgeon.	Bengal Medical Establishment.	...	11th Dec. 1869	Intestate	1,814 1 9	.....	1,814 1 9					
18th "	(c) Robert Bremner Thomson, M. D.	Assistant Surgeon.	Medical Establishment.	...	13th Aug. 1869	Ditto ...	961 4 0	.....	961 4 0					
18th "	(d) Alexander Carroll, Maingay, M. D.	Assistant Surgeon.	Ditto ...	...	15th Nov. 1869	.....	99 5 4	.....	99 5 4					
20th "	(e) John Forbes Campbell..	Major ...	Staff Corps ...	...	30th Jan. 1869	Intestate	69 0 0	...	69 0 0					
						TOTAL...	4,888 0 1	.....	4,888 0 1					

(a.) Widow, Mrs. Amelia Maria Burney; daughters, Mrs. Fanny Wall, Mrs. Evelina Adley. Administrator General, administering.
(b.) Next-of-kin, E. MacIver, Esq.; Scourie House, Sutherlandshire, Scotland.
(c.) Father, Thomson, Esq.; 106, High Street, Nairn, N. B.
(d.) Widow, Mrs. Ada Catherina Maingay; Singapore. Widow, administering.
(e.) Widow, Mrs. Frances Campbell. Administrator General, administering.

A. B. JOHNSON, *Lieut.-Col.,*
Offg. Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

ESTABLISHMENT.

Simla, the 13th June 1870.

No. 209.—The under-mentioned Accountants are transferred from Central India to the Punjab:—

Mr. T. H. S. Biddulph, Accountant, 2nd Grade.

Private W. H. Brand, Accountant, 3rd Grade.

W. A. CROMMELIN, *Colonel, R.E.,*
Offg. Secretary to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 18, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

BANK OF BENGAL.

NOTICE.

Calcutta, the 10th June 1870.

Mr. William Nicholls to be Acting Agent at Akyab, in room of Mr. John Moodie, on leave.

Mr. J. W. Russell, Assistant Accountant at Head Office, to be Acting Superintendent, Branch Department.

Mr. John McGillivray to be Accountant at Moulmein, in room of Mr. J. Patterson, transferred to Head Office.

Mr. Arthur F. Carr to be Accountant at Cawnpore.

By Order of the Directors,

G. W. MOULTRIE,

Officiating Secretary and Treasurer.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATIONS.

Mussoorie, the 31st May 1870.

Privilege leave for fifteen days is granted to Mr. John Vanderputt, Surveyor, 4th Grade, Chota Nagpore Division Survey, from such date as he may avail himself of the same.

The 11th June 1870.

Privilege leave of absence for thirty-one days is granted to Mr. W. Statesbury, Assistant Surveyor, 3rd Grade, Rajpootana Survey, from such date as he may avail himself of the same.

H. L. THUILLIER, *Colonel, R.A.,*

Surveyor General of India.

ADMINISTRATOR GENERAL'S OFFICE.

List of Estates which have come under charge of this Office during the months of March, April, and May 1870.

ALDREN, ROBERT, late of the Madras Medical Establishment, and Civil Surgeon of Enchampilly, in the Upper Godavery District.

ANDREWS, BENJAMIN, late Head Clerk of the Ferozepore Arsenal Office.

BAZALGETTE, SYDNEY AUGUSTUS, late a Captain in the Royal Artillery.

BENSLEY, BENJAMIN, late of the Bengal Pilot Service.

BRAGA, CHARLES, late Traffic Manager of the Metropolitan Railway, Calcutta.

BRISTOW, WILLIAM, late of St. Peter's, in the Isle of Thanet, and County of Kent, in England, Esquire, formerly employed in the Board of Revenue, North-Western Provinces of India.

BULLER, JOHN EDWARD, late a Lieutenant in H. M.'s 91st Regiment of Foot.

BURNEY, GEORGE, late a Major-General in the Bengal Army.

CALDECOT, CUTHBERT, late a Captain in Her Majesty's 106th Light Infantry.

CLARK, WILLIAM JACKSON, late a Master Mariner, residing at No. 12, Creek Row, Calcutta.

CLEMENTS, ALFRED, late a Railway Contractor.

CONNOR, JAMES ARTHUR, late First Officer of the floating light vessel *Meteor*.

CORBITT, EDMUND, late a Lieutenant and Riding-Master in H. M.'s 11th Hussars.

CRIBBLE, MRS. MARY, late a British subject, residing at No. 4, Alamoollah's Lane, in the Town of Calcutta.

DUGAT, MRS. HARRIET, late a British subject, residing in Calcutta.

EVANS, JOHN, late of No. 79, Lower Kensington Lane, in the County of Surrey, in England, gentleman.

GASKELL, THOMAS WINSLOW, late a Mariner.

GILLMORE, HENRY, late carrying on business as an Auctioneer and Commission Agent at Lahore.

HALL, SIDNEY, late a Watchmaker and General Auctioneer at Nagpore.

HIME, THE REV. MAURICE WILLIAM, late Chaplain of Jhansie.

HOWARD, JAMES, late a Train Examiner in the E. I. Railway at Ghazeeabad.

HOWELL, ARTHUR, late an Indigo Planter in the District of Tirhoot.

HUGHES, CHARLES, late a British subject, residing in Calcutta.

HUNTER, JOHN ROSS, late an Engineer employed in the G. I. P. Railway.

JENINGS, GEORGE BINGHAM, late a Lieutenant-Colonel in H. M.'s 19th Regiment of Foot.

LYNCH, JAMES DONALDSON, late Sub-Assistant Revenue Surveyor at Seebsaugor, in Assam.

MASSON, WILLIAM PULTNEY, formerly of the Bengal Civil Service, but late of Sans Souci, Blackrock Road, in the County of Cork, in Ireland, Esquire.

MILNER, MRS. MARY, late widow of Thomas Milner, late Proprietor of the Victoria Hotel, Lahore.

MOORE, HENRY NUGENT, late an Ensign in H. M.'s 77th Foot.

MOREHEAD, HENRY JAMES, late a Hospital Apprentice of the Subordinate Medical Department.

PARSONS, RICHARD FREDERICK, late Assistant Superintendent in the Government Telegraph Department.

PEACHEY, THOMAS, late Accountant General of British Burmah.

REBEIRO, LYON, late Chief Engineer of H. M.'s steamer *Koladyne*.

SCOTT, MRS. JULIA FRANCES, late widow of Major John Augustus Scott, late of the Bengal Invalid Establishment.

SMITH, MRS. MARY, late wife of Mr. Alfred Smith, of Kishnaghur College.

SPERLING, FREDERICK VAN HAGEN, late Captain in the Bengal Staff Corps.

TEMPLE, MRS. EMILY JANE, late widow of Henry George Temple, late a Solicitor of the High Court, Calcutta.

THOMSON, GEORGE NATHANIEL ALVES, late an Extra Assistant Commissioner at Umballa.

WATSON, WILLIAM CLAYE, late a Lieutenant-Colonel in the Bengal Staff Corps.

WESTROPP, GEORGE DAVENCOURT, late a Pleader of the Chief Court of the Punjab.

WINTER, GEORGE, late a Serjeant in the Royal Artillery, and an Overseer in the Stud Department at Ghazeepore.

N. B.—All persons having claims upon, being entitled to, or holding property belonging to the above-mentioned estates, are requested to place themselves in immediate communictaion with the undersigned.

CALCUTTA;
4, *Strand, 6th June* 1870.

L. P. D. BROUGHTON,
Administrator General.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 7th June 1870.

LIABILITIES.

		Rs.	A.	P.
Proprietors' Capital paid up		2,20,00,000	0	0
Reserve Fund		15,69,366	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	48,13,181 2 7	1,83,09,966	12	4
Ditto ditto at Branches ...	1,35,96,785 9 9			
Other deposits at Head Office and Branches		2,85,83,696	13	2
Bank Post Bills, &c.		15,70,273	1	5
Sundries		10,88,514	4	1
Total ...		7,31,21,817	13	5

ASSETS.

		Rs.	A.	P.
Government Securities		91,92,053	12	0
Loans on Government Securities at Head Office and Branches ...		52,22,118	4	3
Accounts of Credit on ditto ditto ditto ...		37,26,807	3	6
Mercantile Bills discounted at ditto ditto ...		2,21,45,959	2	0
Dead Stock		11,61,892	13	3
Stamps		12,979	6	10
Balances with other Banks		4,14,696	3	7
Sundries		42,559	14	4
		4,19,19,066	11	9
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,01,77,158 3 9	3,12,02,751	1	8
Cash and Currency Notes at Branches ...	2,11,25,592 13 11			
Total ...		7,31,21,817	13	5

By Order of the Directors,

J. GORDON,
Chief Accountant & Deputy Secretary.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

GAZETTE OF INDIA.

NOTIFICATION.

Simla, the 13th May 1870.

It is hereby notified that, until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the *Gazette* should be addressed to the Officiating Publisher, *Gazette of India*, Simla.

Remittances should be sent direct to the Publisher, at his Office, No. 8, Hastings Street, Calcutta.

POST OFFICE.

Calcutta, the 6th June 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 4th June 1870.

ARNOLD, J.
Adams, G. S.
Akitt, J.

BIRNELL, A. S.
Ball.
Balfour, B.
Browne, W. H.
Balandreau, A. M.
Bellings.
Bazilio deSouza, J.
Burgess.
Barber, S. W.
Bilderbeck, P.
Bellar, L. O.
Barton, R.

Cox, H. T.
Croft, W. H.
Chillcot, Mrs.

DEAR, W.
D'Cruze, Mrs. L.
Dulius, C. E.
Driver, P.
Dawd, T. E.
Dickens, Lieut.-Col. A. D.
Douglas, J.
Dino Nauth Mitter.

ELLIOT, MRS. E. M.
Elias, Mrs. E. M.

FISHER, E. E.
Francis, F.
F. H. G.

GORODAS MOOKERJEE.
Gopaul Chunder Mozoomdar.
Greene, F.

HART, H. G.
Harris, W.
Haslett, Colonel.
Hurrydass Ghose.
Holloway, T.
Hood, T. C.
Hogg, H. C.
Hewett, Captain J.
Harvey, R. M.
Harvey, Mrs. J.
Herd, F.

INNES, C. E.

JAMES, E.
James G.

KERR, MRS. J. A.

LESLIE, L. C.
Larminie, J. V. C.
Luttle, Charles & Co.
Lucas, P.

MILNER, C.
Moorhouse, Lieut. W. A.
Mungchino Gung Mugh.
Mahomed Ali Jan.
Mothoora Dass.
McCallder, A.
McDugall, C. G.
McDougall, E. B. C.
Money, A.
McMurdo, General W. S.
McEwon, Captain R. B.
McLaren, J.
Messrs. Budgett, Hughes & Co.
Minos, J. P.
Maseyk, Mrs. H.

NACODA, CAPTAIN.
Nobin Chunder.

PREONAUTH CHATTERJEE.
Puncharun Mitter.

ROZARIO, E. D.
Raven, Mrs. C. W.
Rice, W. E.

SMITH, N.
Smith, G. F.
Sem Maj Kristo.
Sealy, Mrs. S.

TERRANEAU, MRS. J.
The Secretary, Compensation Committee.
The Secretary Indian Life Insurance Company.
Terro, Revd. T. S.
Thomas, M. G.
The Roman Catholic Clerk Lazar.
Tritchley, J.
Tisbury, A.
Thomson, J. H. & Co.

VANDERPUTT, MRS. E.

WALLACE, G. J.
Walters, Captain T. S.
Woods, T.
Whitehead, J.
Warden, W.
Ware, J.
White, J. D.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 18, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Memorials to the Queen and the Secretary of State for India, &c.

The undersigned Vakeel and Attorney formerly practising in Bengal and North-West Provinces, has established an Office in London for the conduct of appeals for justice from Native and European residents in India. For particulars apply by letter to—

LONDON,
27th April 1870.

RICHD. CHAS. SAUNDERS,
17 A, *Great George Street,*
Westminster, London, S. W.

For Sale.

APPLY TO MANAGER, PUNJAB PRINTING COMPANY, LAHORE.

COLLECTION OF ACTS APPLICABLE TO THE PUNJAB.

BY T. W. SMYTH, B.C.S.

In two Volumes.

Price—Bound in cloth, printed label ... ... Rs. 24 } Postage 2 Rs.
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BY J. D. TREMLETT, B.C.S.

Price—Bound in cloth, printed label ... ... Rs. 6—Postage 8 annas.

The under-mentioned work is published monthly by the Punjab Printing Company :—

THE PUNJAB RECORD

OR

REFERENCE BOOK FOR CIVIL OFFICERS,

Containing Judgments of the Chief Court, the Acts of the Legislature, Departmental Orders, Supreme and Punjab Governments Orders, and Miscellaneous Papers.

The Law portion of the work is edited by E. Reynolds, Esq., Barrister-at-Law.

Subscription, Rs. 24 per annum (payable in advance) including Postage.

The back numbers obtainable at Rs. 3 each.

Under instructions from MR. GEORGE MURRAY, *of Edinburgh, Great Britain, late Senior Partner in the firm of* BLACK *and* MURRAY, *Chronometer Makers ;* 6-1, *Hastings Street, Calcutta.*

Notice.

A variety of articles, comprising among others Watches, Clocks, Barometers, Chronometers, &c., delivered to the undersigned between January 1851 and November 1864, for the purpose of being rated or repaired by parties whose addresses respectively are not known, have not been called for and taken delivery of.

Notice is therefore hereby given to all concerned that, unless the owners of the said articles (mentioned below), respectively, do within three months from this date come in and prove their right, and pay for and take delivery of the same, such articles will be sold by public auction to the highest bidder without limit or reserve, in satisfaction and payment of the charges and sums due upon them respectively.

6-1, HASTINGS STREET,
CALCUTTA;
June 7th, 1870.

BLACK & MURRAY.

List of Articles left between 1851 & 1864.

Edwards, Captain, a Telescope; Beecher, H., a Telescope; Milne, Captain, a Telescope, and Price, Lieutenant, a Telescope.

Perrasso, Captain, a Time-piece; Craigie, J. A., a Time-piece; Tait, P. M., a Time-piece; Raja Ram Chunder, a Time-piece; Briant, A. L., a Time-piece; McLean, John, a Time-piece; Hatch, Captain, ship *Midnight*, a Time-piece; Martin, C., T. Martin & Co., a Time-piece; Elson, Captain, Chittagong, a Time-piece; Chowdery, P. N., two Time-pieces; Wright, T. H., 9, Elliott's Road, a Time-piece; Henderson, H. B., Mynpoorie, a Time-piece; and, owner's name not known, eight Time-pieces.

Blick, Captain, ship *Dulcina*, a Barometer; Dumat, A., Messrs. Langlois & Co., a Barometer; Biswas, a Barometer; Wise, Dr., a Barometer; Benjohur, H. E., ship *Rohomany*, a Barometer; Williams, Captain, 93rd Highlanders, three Barometers; O'Brien, Captain, ship *J. A. Kerr*, a Barometer; and, owner's name not known, a Barometer.

Adeley, Captain, ship *Waverly*, a Chronometer; Berlie, Captain, ship *Atalanta*, a Chronometer; Owen Brothers, a Chronometer; Findlay, Captain, steamer *Adelaide*, a Chronometer; Littlepage, Captain, Ship *Shirazee*, a Chronometer; Clarke, Captain, *General Neill*, a Chronometer; Bivar, Captain, a Chronometer; Holland, Captain, ship *Ophir*, a Chronometer; Mohamet, S. F., ship *Bombay Merchant*, a Chronometer; Bowman, Captain, Bankshall, a Chronometer; White, Captain, a Chronometer; Conroy, Captain, a Chronometer; Ayles, Captain, T., ship *Alley*, a Chronometer; Gordon, Stewart & Co., Calcutta, a Chronometer; Paker Mally, a Chronometer; Langlois & Co., Akyab, a Chronometer; and, owner's name not known, two Chronometers.

Blick, Captain, ship *Dulcina*, a Music Box.

Hays, Captain T., a Gold Watch; Cox, J. A., Rangoon, a Silver Watch; French, G. R., New China Bazaar, a Gold Watch; Henderson, Dr., 33rd Native Infantry, a Silver Watch; Farmeny, J. R., Brecton Castle, a Silver Watch; Maling, R. J., a Silver Watch; Webb, Captain, ship *Lady Ann*, a Silver Watch; McAlpin, R., a Gilt Watch; Rice, Lieutenant, R. N., a Silver Watch; Mackay, D. C., a Silver Watch; Ovenstone, Captain, a Gold Watch; Boyd & Co., a Gold Watch; Money, W., a Silver Watch; Ibrahim, A. M., a Silver Watch; Wilson, C. W., Assam, a Silver Watch; Webster, A. L., a Silver Watch; Burroowah Priolall, Debrooghur, a Silver Watch; Burroowah Priolall, a Silver Watch; Burroowah Priolall, a Metal Watch; Grant, D. C. S., a Silver Watch; Dalzell, Captain, 93rd Highlanders, a Gold Watch; Kellie, Dr., ship *Phlegethon*, a Gold Watch; Colvin, Colonel, a Silver Watch; owner's name not known, seven Silver Watches; Owner's name not known, one Metal Watch; and, owner's name not known, two Gold Watches.

Popps, Captain, J. S., ship *Fortesque*, a Quadrant; Dumal, A., Langlois & Co., a Sextant; Scars, Mr., ship *Stephen Glover*, a Sextant; Smith, G. H., a Sympiesometer; Smellie, Mrs., a Sextant; Moore, W. G., ship *Ocean Green*, a Quadrant; owner's name not known, a Sextant; owner's name not known, Gold Guard Chain; Sabine Joseph, Gold Seal Key; Hare Sherlock, a pocket Azemuth.

Memoirs of the Geological Survey of India.

Just published, Volume VII., Part 1, Mallet—on the Vindhyan series in the North-Western and Central Provinces.—Oldham—Mineral Statistics of India. Coal.—Medlicott—Geology of the Shillong plateau. pp. 210, maps and illustrations. *Price Rs.* 2-8.

APPLY AT THE OFFICE OF SUPDT. GOVT. PRINTING; 8, HASTINGS STREET, CALCUTTA.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004*A*, *dated Simla, the* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

Half of Currency Note No. A74—07179 for Rs. 20.

W. D. DE DOMBAL.

Left half of Currency Note No. A39—17355 for Rs. 100 of the Allahabad Circle.

TROYLOCKO NATH BANERJEE.

The 2nd half of Currency Note No. A45—22585 for Rs. 20.

SAMACHURN BANERJEE.

Left half of Currency Note No. A34—70768 for Rs. 20.

HURRODYAL BURMUN.

Half of Currency Note No. A72—30389 for Rs. 20.

R. G. BOYD.

First half of Currency Note No. A69—51579 for Rs. 10.

JODOONATH SEN.

Half of Currency Note No. A56—62221 for Rs. 10.

J. C. DESILVA.

The following Currency Notes :—

No. A70—21260
" A70—15442 } for Rs. 100 each.
" A70—17788

NOBIN CHUNDER MOOKERJEE.

The first halves of the following Currency Notes :—

No. A74—00080 for Rs. 20
" A74—23869 " 20

J. NORTHAM.

Second half of Currency Note No. C50—45452 for Rs. 50 of the Bombay Circle.

KRISHNAJEE GOVIND KUMLAY.

Halves of the following Currency Notes :—

No. A39—29245 for Rs. 100
" A67—94604 " 10
" A27—52540 " 10

BEPIN BEHARY MOZOOMDAR.

Currency Note No. A39—17907 for Rs. 100 of the Allahabad Circle.

BUDDREE DOSS SHEERROF.

Half of Currency Note No. A40—34655 for Rs. 50 of the Allahabad Circle.

HURO CALLY GHOSE.

Halves of the following Currency Notes of the Allahabad Circle :—

No. A39—19448
" D3 —00448 } for Rs. 100 each.
" D3 —00450

A. ROBINSON.

Lost or Stolen.

Half of Currency Note No. A33—95845 for Rs. 20 of the Allahabad Circle.

D. GARDENER.

Currency Note No. A64—68495 for Rs. 100.

SHAIK KUREEM BUX.

Currency Note No. A56—90514 for Rs 50.

E. C. ROBERTS.

Lost or Stolen.

Half of Currency Note No. A44—66354 for Rs. 20 of the Allahabad Circle.

ADAM PAXTON.

Half of Currency Note No. A39—14637 for Rs. 100 of the Allahabad Circle.

HURDIAL.

Half of Currency Note No. D6—08808 for Rs. 10 of the Allahabad Circle.

BHOLA NAUTH DUTT.

Stolen.

The following Currency Notes :—

No. A70—17873 for Rs. 100
Right half of „ A74—38327 „ 20

THEOPHILUS CHRESTIEN.

Wrongly Joined.

The following Currency Note of the Allahabad Circle :—

No. A40—58252 }
„ A40—30988 } for Rs. 50.

JUT MULL.

Received in the course of business the following Currency Notes :—

No. A49—02959 }
„ A49—02955 } for Rs. 10.

NOBIN CHUNDER MULLICK.

Received in the course of business the following Currency Notes :—

No. A45—25676 }
„ A52—89741 } for Rs. 20.
„ A71—45734 }
„ A72—09455 } „ 20.

BEPIN BEHARY MOZOOMDAR.

Received in the course of business the following Currency Notes :—

First half of No. A65—90735 }
Second „ of „ A65—98309 } for Rs. 10.

W. B. BARRETT.

PROMISSORY NOTES.

Lost

The following Interest Drafts of Government Promissory Notes :—

No. 18005 for Rs. 60.
„ 24346 „ 40.

KAILAS CHUNDRA SEN.

The under-mentioned Government Promissory Notes of 4 and 5 per cent. have been lost by the undersigned, the Notes in question were owned by his late brother, Shimbhoo Noth, and were never endorsed either by himself or the deceased to any other person :—

Note No. 011856 at 5 per cent.	...	...	Rs.	1,000.
„ „ 2948 „ 4 „	...	...	„	500.
„ „ 2906 „ 4 „	...	...	„	500.

GOBIND PERSHAD.

Lost or Stolen.

Two Government Promissory Notes Nos. 030704 and 030705, dated 28th February 1857 for Rs. 1,000 each, last endorsed to the undersigned by Ram Kissen Doss Khoossial Chand, of Saugor.

J. F. WITHALL.

Destroyed by Rats.

The Government Promissory Note of the 4 per cent. Loan of 1835-36 No. 6627 of 8886 for Rs. 500.

RUGHOBUNS ROY.

No. 23 of 1870.

SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, JUNE 18, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTES ON THE LEAD VEIN NEAR CHICHOLI, RAIPORE DISTRICT.

THE following is the result of a brief surface examination of the locality near Chicholi at which lead was discovered three or four years since, by Mr. Smart, of the Revenue Survey. The spot is rather more than 70 miles West of Raipore on the road to Bhandara and Nagpore.

The ore (Galena) occurs in a well marked vein, chiefly composed of quartz, which traverses the metamorphic rocks. The latter are not well seen in the neighbourhood of the vein, but in the surrounding country consist chiefly of granite or granitoid gneiss, and hornblende schist passing into diorite. Besides quartz, the vein contains pink felspar in considerable quantities, green and purple fluorspar, and a green mineral, probably epidote. Galena is sparingly disseminated throughout the mass for some distance on each side of the road, and I found slight but unmistakeable indications of the presence of copper, small quantities of the green carbonate occurring in several places.

In some parts of the outcrop there is a large quantity of peroxide of iron, sometimes as a coating on the surface, sometimes irregularly mixed with quartz ("gossan"), and evidently resulting from the decomposition of some other mineral. This is a common occurrence at the outcrop of mineral veins, and is, I believe, usually considered a favorable indication by miners; in copper veins at least. But the value of such indications depends greatly upon local conditions. Large masses of peroxide of iron and quartz or "gossan," as it is termed in Cornwall, are seen just North of a little peak about quarter of a mile North of the road.

The direction of the vein is N. 10° E., S. 10° W. It forms a series of ridges, some of which are at least 100 feet high above the surface of the ground. I traced the vein for about half a mile North of the high road, and for at least a mile to the South. Beyond the distance mentioned to the North, I could find no signs at the surface of its occurrence, but I did not search for. To the South it doubtless extends beyond the spot to which I traced it, and a hill is seen in the direction in which the vein runs which may be formed of the quartz.

The width of the vein, as usual, varies greatly. Near the high road, both North and South, it cannot be much less than 30 feet. About a quarter of a mile to the South this thickness gradually decreases to about six feet. At this spot the vein stone rises like a wall above the surface of the little ridge formed of its quartzose *debris*, and the direction of its dip, obscure elsewhere, is distinctly seen. It here underlays to the Eastward at an angle of about 10° from the vertical, in other words it dips at 80°. Beyond this to the South, the thickness probably diminishes still further, as for about quarter of a mile the vein can no longer be traced at the surface; beyond that distance it again forms a ridge of some height.

It is simply impossible from the surface examination of a metallic vein, especially in a District where no mines exist, to ascertain what its value may be below the surface. All metallic mines are more or less speculations. Taking into consideration the large amount of vein stone exposed, the proportion of Galena seen is small, and, unless the quantity of lead ore be greater below the surface, it will not alone pay for the working. It should be observed that the fresh, unaltered appearance of the Galena found renders it improbable that its paucity is due to the greater portion having decomposed. But larger masses may occur below, and there is also a probability of copper ore being found. The occurrence of the ores in a well marked vein is certainly a most important circumstance, and I may add that it is the first instance of a distinct metallic lode that I have seen in India.

Altogether I think it may safely be stated that there is nothing in the appearances presented by the Chicholi lode inconsistent with the occurrence of a good vein of lead and copper ore below the surface. There are two disadvantages in the locality,—the absence of workmen acquainted with mining, and want of water, not merely as a motive power for pumps, &c., but for stamps and washing floors. But these are only questions of expense, and, should rich ores occur, will readily be overcome.

At Wurraband, 16 miles East of the Chicholi lode, two rather irregular quartz veins occur, forming hills of considerable size. I saw no traces of ore or of fluorspar in these, but my search was necessarily hurried. The direction of these veins approximates is that of the Chicholi lode.

CAMP RAIPORE;
The 17th March 1870.

W. T. BLANFORD,
Deputy Supdt., Geological Survey of India.

EXPLORATIONS FOR COAL IN THE WURDHA RIVER COAL-FIELDS.

From THOMAS OLDHAM, ESQ., LL.D., Superintendent, Geological Survey of India, to the Secretary to the Government of India, Home Department,—No. 713, dated Calcutta, the 2nd May 1870.

In continuation of previous reports, the last of which was dated 28th March, No. 661, I have now to submit a brief statement of further progress made in the explorations for coal in the Wurdha River coal-fields.

2. I mentioned in my last report that a second boring had been commenced in the lands of Majie village, at a point where it was hoped to avoid the great overlapping of the upper rocks, and to find the coal beneath. This has been quite successful. Coal was struck at 75 feet, and the boring having been continued, a thickness of coal and coaly shale of more than 50 feet was passed through.

3. The Jonara boring (in Berar), also referred to, has been carried down, and the thick coal, which occurs on the other side of the Wurdha, proved to be continuous into Berar. Some 45 feet were cut through.

4. New borings have been made at Goarie or Gowarie, also in Berar, six or seven miles further to the North. This boring was not completed at date of last returns, also at Borgaon, between Goarie and Jonara. This hole is also in progress. A third boring has been commenced near Rajur (Berar), which is a village about one mile East of Nét (Naith) well into the field, and about six miles in a right line from the Wurdha River, and at date of last report eight feet of coal had been cut into.

5. Owing to a rather serious attack of illness, Mr. Heppel, Brace head-man, has been, I regret to say, in Hospital almost all this month, and from his weakened state, it will scarcely be safe for him to take the field again during the hot wind season.

6. This illness has thrown on Mr. Smyth the conduct of the operations at all four borings, and I have much pleasure in stating that the work has progressed under his charge rapidly, safely, and without any interruption. Native holidays (Mohurrum) stopped the progress for a few days, but with this exception, Mr. Smyth has carried on the four holes or borings at the same time with perfect success.

7. The progress made with the steam-boring machine has been very little. This machine was started in anticipation of the arrival of the tubing or piping which had been sent from England for use with it. But on cutting down about 150 feet, the sand of the softer beds was found to come in so rapidly into the bore hole, as entirely to clog the hole. So much as 120 feet of the hole was found to be filled up in one night, and it often required nearly the whole working day to pump out this sand, &c., before any progress could be made. While working steadily in this very unsatisfactory way, Mr. Mather also burnt his foot at the engine, and has been obliged to lie up, being forbidden by the Doctor to move at all. After great delay, the piping has now, I believe, been despatched to Chanda, although up to the 25th, it had not reached; and the work will, I hope, progress rapidly.

8. There are still remaining to be put down in the North of the field, about four borings, which ought to be ample to prove the whole of that area satisfactorily. If not interrupted by sickness or other unforeseen causes, these ought all to be finished by the 15th of May or end of May.

9. Taking advantage of the shelter of a bungalow, the necessary trials close to Chanda town can then be carried on, and possibly the steam-boring machine, when it has completed its present boring, can be moved to Wurrora, to test the ground about that place.

10. As the control of these practical operations has now, I am glad to say, been transferred to the Local Government, I desire to bring to notice the very zealous, intelligent, and satisfactory way in which Messrs. Smyth and Heppel have superintended these borings. The selections of the points at which bore holes were put down has been in every case (since I proceeded to the field at the beginning of November) made by myself, or since I left, by Mr. Hughes; but the actual work has been carried on by these officers most efficiently and rapidly. There has not been with either a single loss of tools, or a single interruption of work, and since Mr. Heppel's sickness, Mr. Smyth has taken upon himself the superintendence of four borings, and conducted them all with skill and success. Mr. Smyth has himself, I regret to say, been laid up for a few days by an accident when riding, but has continued his work.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

GENERAL PRINCIPLES TO BE OBSERVED IN THE ALIGNMENT OF RAILWAYS.

Resolution by the Government of India, Public Works Department,—Circular No. 6 (Railway), dated Simla, the 6th June 1870.

RESOLUTION.—In recent proposals for the alignment of certain railways, a tendency to attach undue importance to shortness of through distance between the termini has been exhibited, which renders it expedient that the Government of India should explain the principles that they desire to see adopted in the detailed laying out of lines of railway.

2. Doubtless, the conditions which demand a line of the shortest length may present themselves in all countries; but, in India, with its immense area, and its paucity of communications, those conditions are seldom met with. In a line of communication of any considerable length, a railway presents in India such a vastly better means of transit compared with anything pre-existing, that, regarded from the point of view of the interests of the people and of commerce, the cases must be exceptional in which it would be proper to leave a place of importance, either altogether off a proposed line of railway, or to be served by a branch, when by a deviation involving an inconsiderable addition to the total length of the through line, that place may be served directly.

3. In a country possessing no considerable population or trade, the construction of a railway will bring these in its wake, and its precise alignment is a matter of comparatively little importance. On the other hand, in a country of which the trade has taken a definite shape, and the population is concentrated in towns, it is essential, if the existing trade is to be developed and the convenience of the people is to be served, or, in other words, if the railway is to fulfil all the objects with which it has been projected, that it

shall be taken in the direction best calculated to suit the centres of population and of commerce.

4. There may sometimes be political or strategical reasons for adopting or avoiding a particular route; seldom, if ever, in the present circumstances of India, of avoiding a large city. An inland province may have to be connected with a distant seaport through an inhospitable region, or under circumstances which, if its trade is to be fostered, demand the least possible tax on transport. A frontier province may require the most rapid means of communication with its supports. These, and doubtless other cases, may be cited, in which the disadvantage of the slightest addition to the length of a line of a railway, in order to bring local traffic on to it, may be advanced with some show of reason, if not permitted to carry conviction.

5. But, as a general rule, nothing can justify that rigid adherence to the straight line connecting the obligatory points of a railway which, in ignoring the just claims of the districts passed through and of the towns in its vicinity, sacrifices the local traffic and public convenience as well as revenue to a not unfrequently inconsiderable saving in the first cost of the line, and a practically inappreciable saving of distance and of time in a long through journey. The paying traffic of our railways consists of goods and Native passengers, and, within reasonable limits, that location should, as a rule, be selected which will attract the greatest quantity of goods and the greatest number of passengers to the line. For these desiderata centres of population and of trade must be sought, and the lines should be taken as near to them as local circumstances will permit. If there is one thing more than another in connection with the railways of western countries, of which the paramount importance has been recognised during recent years, it is their extension into the very centres of business.

6. It is not necessary to cite examples in which, for reasons doubtless considered sound and sufficient at the time, the principles here indicated have not been adopted. The facts are patent. Places of importance are daily passed by trains at a distance of a few miles, the results being deficient conveniences to the people and incommensurate returns to the promoters of the undertakings. The Government of India desire that these disadvantages shall not be perpetuated so as to become the distinguishing feature of Indian railways. All officers, therefore, whether civil, political, or departmental, whose duties may in any way associate them with the present or future schemes of railway extension, will understand that the Government have adopted the principles here inculcated after full consideration, and that the precise location of future lines would be made in conformity therewith.

Madras.	Oudh.
Bombay.	Hyderabad
Bengal.	Mysore.
North-Western Provinces.	British Burmah.
Punjab	Central India
Central Provinces.	Rajpootana

ORDER.—Ordered, that this Resolution be communicated to the Governments and Administrations noted in the margin for information and guidance.

Also, to the Foreign Department of the Government of India for such further action as may seem called for in that Department with reference to paragraph 4 of Public Works Department No. 911R, dated the 30th May 1870.

No. 26 of 1870.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 25, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1.—The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2.—The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3.—The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of

the plant to the place of manufacture, to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4.—To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5.—Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6.—Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7.—All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8.—One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

Simla, the 21st June 1870.

No. 3013.—The privilege leave granted to Mr. T. W. H. Hughes, Assistant, Geological Survey of India, in Notification No. 1977, dated the 6th April last, is hereby cancelled at his own request.

The 22nd June 1870.

No. 3016.—Second Grade Sub-Assistant Surgeon Grischunder Dutt, attached to the Saugor Dispensary, is promoted to the 1st Grade with effect from the 5th ultimo.

The 24th June 1870.

No. 3053.—The under-mentioned Covenanted Civil Servants have been granted by Her Majesty's Secretary of State for India extensions of leave for the periods specified against their names:—

Mr. B. Sapte, C.B.,—seven months and twenty-nine days (furlough).

Mr. C. Grant,—six months (sick certificate).

JUDICIAL.

The 22nd June 1870.

No. 1090.—Under section 1 of Act XXXII. of 1867, the Governor General in Council is pleased to confer upon the Chief Commissioner of the Central Provinces the powers of a Local Government described in section 33 of Act XVIII. of 1854, with respect to the lines of Railway which traverse the territories within his jurisdiction.

No. 1094.—*Appointments.*—Major H. Mackenzie, Officiating Judicial Commissioner in the Central Provinces, is confirmed in that appointment.

Mr. T. Drysdale, Assistant Commissioner of the 3rd Class in the Central Provinces, and Officiating Registrar of the Judicial Commissioner's Court in those Provinces, is confirmed in the latter appointment.

The 24th June 1870.

No. 1099.—Mr. A. M. Russell, Assistant Commissioner, Sumbulpore, in the Central Provinces, is invested with the powers of a Deputy Commissioner as described in section 16 of Act XIV. of 1865.

POLICE.

The 24th June 1870.

No. 423.—The Governor General in Council is pleased to accept Mr. H. W. Bowen's resignation of his appointment of District Superintendent of Police in the Hyderabad Assigned Districts with effect from the 13th ultimo.

Consequent on the resignation of Mr. Bowen, His Excellency in Council is pleased to sanction the following arrangements:—

Captain C. Jameson, Officiating District Superintendent of Police, 2nd Grade, to be District Superintendent of Police, 3rd Grade, with effect from the 14th ultimo.

Mr. C. S. Faddy, Officiating District Superintendent of Police, 3rd Grade, to continue to officiate in that grade.

REVENUE.

The 24th June 1870.

No. 370.—The services of Mr. A. J. Dunlop, Assistant to the Cotton Commissioner for the Central Provinces and the Berars, are placed at the disposal of the Foreign Department.

REVENUE.
(GEOGRAPHICAL.)

The 22nd June 1870.

No. 227.—Mr. J. O. N. James, Assistant Surveyor General, availed himself on the 3rd March of the three months' privilege leave granted to him in Notification No. 80, dated 23rd February 1870.

Mr. James returned to duty on the 1st instant.

The 23rd June 1870.

No. 231.—Lieutenant J. L. Fagan, Assistant Superintendent, Southern Mahratta Country Survey, has been appointed to do duty in Berar as a temporary measure.

Lieutenant Fagan joined the Berar Survey on the forenoon of the 16th April 1870.

No. 233.—The under-mentioned Probationary Assistant Superintendents in the Revenue Survey Department of the Hyderabad Assigned Districts, have been promoted to the grade of Assistant Superintendent from the date on which they have been in charge of the duties of Assistant Superintendents:—

Mr. E. W. L. Morant.

Lieutenant R. L. Price.

No. 234.—Mr. G. R. M. Selby is appointed a Probationary Assistant Superintendent in the Revenue Survey Department of the Hyderabad Assigned Districts.

The 24th June 1870.

No. 237.—The subsidiary leave granted to Lieutenant W. J. Heaviside, R.E., Assistant Superintendent, Great Trigonometrical Survey of India, in Notification No. 208, dated the 3rd instant, is hereby cancelled at his own request.

No. 240.—Major John Macdonald, appointed to officiate as Deputy Surveyor General and Superintendent, Revenue Surveys, Lower Circle, in Notification No. 67, dated 10th February last, assumed charge of the office on the 2nd ultimo.

E. C. BAYLEY,

Secretary to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

MILITARY.

Simla, the 21st June 1870.

No. 150.—*Promotions.*—Jemadar Ramdall Patuck and Havildar Hurgovind, of the Deolee Irregular Force, are respectively promoted to the rank of Subadar and Jemadar with effect from the 13th May 1870, *vice* Subadar Bhuggoo.

POLITICAL.

The 24th June 1870.

No. 1070.—Some clerical errors having appeared in Notification dated 16th May 1870, No. 788P., the following revised Notification is published for general information :—

Treaty between the British Government and HIS HIGHNESS MAHARAJA RUNBEER SING, G.C.S.I., *Maharaja of Jummoo and Cashmere, his heirs and successors, executed on the one part, by* THOMAS DOUGLAS FORSYTH, C.B., *in virtue of the full powers vested in him by His Excellency the Right Hon'ble* RICHARD SOUTHWELL BOURKE, *Earl of Mayo, Viscount Mayo of Monycrower, Baron Naas of Naas,* K.P., G.M.S.I., P.C., &c., &c., &c., *Viceroy and Governor General of India, and on the other part, by* HIS HIGHNESS MAHARAJA RUNBEER SING *aforesaid in person.*

Whereas in the interest of the high contracting parties and their respective subjects it is deemed desirable to afford greater facilities than at present exist for the development and security of trade with Eastern Turkistan, the following Articles have, with this object, been agreed upon :—

ARTICLE I.

With the consent of the Maharaja, Officers of the British Government will be appointed to survey the trade-routes through the Maharaja's territories from the British frontier of Lahoul to the territories of the Ruler of Yarkund, including the route *viâ* the Chang Chemoo Valley. The Maharaja will depute an Officer of his Government to accompany the surveyors, and will render them all the assistance in his power. A map of the routes surveyed will be made, an attested copy of which will be given to the Maharaja.

ARTICLE II.

Whichever route towards the Chang Chemoo Valley shall, after examination and survey as above, be declared by the British Government to be the best suited for the development of trade with Eastern Turkistan, shall be declared by the Maharaja to be a free highway in perpetuity and at all times for all travellers and traders.

ARTICLE III.

For the supervision and maintenance of the road in its entire length through the Maharaja's territories, the regulation of traffic on the free highway described in Article II., the enforcement of Regulations that may be hereafter agreed upon, and the settlement of disputes between carriers, traders, travellers or others using that road, in which either of the parties or both of them are subjects of the British Government or of any Foreign State, two Commissioners shall be annually appointed,—one by the British Government, and the other by the Maharaja. In the discharge of their duties and as regards the period of their residence, the Commissioners shall be guided by such rules as are now separately framed, and may from time to time hereafter be laid down by the joint authority of the British Government and the Maharaja.

ARTICLE IV.

The jurisdiction of the Commissioners shall be defined by a line on each side of the road at a maximum width of two Statute *kos*, except where it may be deemed by the Commissioners necessary to include a wider extent for grazing grounds. Within this maximum width the Surveyors appointed under Article I., shall demarcate and map the limits of jurisdiction which may be decided on by the Commissioners as most suitable, including grazing grounds; and the jurisdiction of the Commissioners shall not extend beyond the limits so demarcated. The land included within these limits shall remain in the Maharaja's independent possession; and subject to the stipulations contained in this Treaty, the Maharaja shall continue to possess the same rights of full sovereignty therein as in any other part of his territories, which rights shall not be interfered with in any way by the Joint Commissioners.

ARTICLE V.

The Maharaja agrees to give all possible assistance in enforcing the decisions of the Commissioners and in preventing the breach of evasion or the regulations established under Article III.

ARTICLE VI.

The Maharaja agrees that any person, whether a subject of the British Government, or of the Maharaja, or of the Ruler of Yarkund, or of any Foreign State, may settle at any place within the jurisdiction of the two Commissioners, and may provide, keep, maintain, and let for hire at different stages, the means of carriage and transport for the purposes of trade.

ARTICLE VII.

The two Commissioners shall be empowered to establish supply depôts, and to authorize other persons to establish supply depôts at such places on the road as may appear to them suitable; to fix the rates at which provisions shall be sold to traders, carriers, settlers, and others, and to fix the rent to be charged for the use of any rest-houses or serais that may be established on the road. The Officers of the British Government in Kullu, &c., and the Officers of the Maharaja in Ladakh shall be instructed to use their best endeavours to supply provisions on the indent of the Commissioners at market rates.

ARTICLE VIII.

The Maharaja agrees to levy no transit duty whatever on the aforesaid free highway; and the Maharaja further agrees to abolish all transit duties levied within his territories on goods transmitted in bond, through His Highness's territories from Eastern Turkistan to India and *vice versâ*, on which bulk may not be broken within the territories of His Highness. On goods imported into, or exported from, His Highness's territory, whether by the aforesaid free highway or any other route, the Maharaja may levy such import or export duties as he may think fit.

ARTICLE IX.

The British Government agree to levy no duty on goods transmitted in bond through British India to Eastern Turkistan, or to the territories of His Highness the Maharaja. The British Government further agree to abolish the export duties now levied on shawls and other textile fabrics manufactured in the territories of the Maharaja and exported to countries beyond the limits of British India.

ARTICLE X.

This Treaty, consisting of ten Articles, has this day been concluded by Thomas Douglas Forsyth, C.B., in virtue of the full powers vested in him by

His Excellency the Right Hon'ble Richard Southwell Bourke, Earl of Mayo, Viscount Mayo of Monycrower, Baron Naas of Naas, K.P., G.M.S.I., P.C., &c., &c., Viceroy and Governor General of India, on the part of the British Government, and by His Highness Maharaja Runbeer Sing, aforesaid; and it is agreed that a copy of this Treaty, duly ratified by His Excellency the Viceroy and Governor General of India, shall be delivered to the Maharaja on or before the 7th September 1870.

Signed, sealed, and exchanged at Sealkote on the second day of April in the year of our Lord 1870, corresponding with the 22nd day of Bysakh Sumbut 1927.

This Treaty was ratified by His Excellency the Viceroy and Governor General of India at Sealkote on the 2nd day of May in the year 1870.

THE following Rules for the guidance of the Joint Commissioners appointed under Article III. of the above Treaty, are published for general information:—

Rules for the guidance of the Joint Commissioners appointed for the new route to Eastern Turkistan.

I.—As it is impossible, owing to the character of the climate, to retain the Commissioners throughout the year, the period during which they shall exercise their authority shall be taken to commence on 15th May, and to end on 1st December, or till such further time as the passage of traders renders their residence on the road necessary.

II.—During the absence of either Commissioner, cases may be heard and decided by the other Commissioner, subject to appeal to the Joint Commissioners.

III.—In the months when the Joint Commissioners are absent, *i. e.*, between 1st December and 15th May, or the dates that may hereafter be determined, all cases which may arise shall be decided by the Wuzeer of Ladakh, subject to appeal to the Joint Commissioners.

IV.—The Joint Commissioners shall not interfere in cases other than those which affect the development, freedom, and safety of the trade, and the objects for which the treaty is concluded, and in which one of the parties or both are either British subjects, or subjects of a foreign State.

V.—In civil disputes the Commissioners shall have power to dispose of all cases, whatever be the value of the property in litigation.

VI.—When the Commissioners agree, their decision shall be final in all cases. When they are unable to agree, the parties shall have the right of nominating a single arbitrator, and shall bind themselves in writing to abide by his award: should the parties not be able to agree upon a single arbitrator, each party shall name one, and the two Commissioners shall name a third, and the decision of the majority of the arbitrators shall be final.

VII.—In criminal cases of the kind referred to in clause 4, the powers of the Commissioners shall be limited to offences such as in British errittory would be tried by a subordinate Magistrate of the first class, and as far as possible the procedure of the Criminal Procedure Code shall be followed. Cases of a more heinous kind and of offences against the special laws regarding religion in Cashmere should be made over to the Maharaja for trial if the accused be not an European British subject: in the latter case he should be forwarded to the nearest British Court of competent jurisdiction for trial.

VIII.—All fines levied in criminal cases, and all stamp receipts levied according to the rates in force for civil suits in the Maharaja's dominions, shall be credited to the Cashmere Treasury. Persons sentenced to imprisonment shall, if British subjects, be sent to the nearest British Jail. If not British subjects, the offenders shall be made over for imprisonment in the Maharaja's Jails.

IX.—If any places come within the line of road from which the towns of Leheo are supplied with fuel, or wood for building purposes, the Joint Commissioners shall so arrange with the Wuzeer of Ladakh that those supplies are not interfered with.

X.—Whatever transactions take place within the limits of the road shall be considered to refer to goods in bond. If a trader opens his load, and disposes of a portion, he shall not be subject to any duty, so long as the goods are not taken for consumption into the Maharaja's territory across the line of road. And goods left for any length of time in the line of road subject to the jurisdiction of the Commissioners, shall be free.

XI.—Where a village lies within the jurisdiction of the Joint Commissioners, then as regards the collection of revenue, or in any case, where there is necessity for the interference of the usual revenue authorities in matters having no connection with trade, the Joint Commissioners have no power whatever to interfere; but to prevent misunderstanding, it is advisable that the revenue officials should first communicate with the Joint Commissioners before proceeding to take action against any person within their jurisdiction. The Joint Commissioners can then exercise their discretion to deliver up the person sought, or to make a summary enquiry to ascertain whether their interference is necessary or not.

XII.—The Maharaja agrees to give Rs. 5,000 this year for the construction of the road and bridges; and in future years His Highness agrees to give Rs. 2,000 per annum for the maintenance of the road and bridges. Similarly for the repairs of serais, a sum of Rs. 100 per annum for each serai will be given. Should further expenditure be necessary, the Joint Commissioners will submit a special report to the Maharaja, and ask for a specific grant. This money will be expended by the Joint Commissioners, who will employ free labor at market rates for this purpose. The officers in Ladakh and in British territory shall be instructed to use their best endeavours to supply laborers on the indent of the Commissioners at market rates. No tolls shall be levied on the bridges on this line of road.

XIII.—As a temporary arrangement and until the line of road has been demarcated, or till the end of this year, the Joint Commissioners shall exercise the powers described in these rules over the several roads taken by the traders through Ladakh from Lahoul and Spiti.

GENERAL.

The 21st June 1870.

No. 1102.—*Appointment.*—His Excellency the Viceroy and Governor General in Council is pleased to confirm Captain C. A. Baylay as Assistant to the Agent to the Governor General for Rajpootana with effect from the 29th March 1870, *vice* Captain J. J. Blair, deceased.

No. 1104.—Lieutenant-Colonel C. R. Blair, appointed to officiate as Bheel Agent and Political Assistant and Commandant of the Malwa Bheel Corps, made over charge of the office of Assistant to the Agent of the Governor General for Rajpootana at Tonk to the Officiating Political Agent of Haraotee on the afternoon of the 25th May 1870.

The 24th June 1870.

No. 1116.—*Appointment.*—Lieutenant C. F. Massy, of the 92nd Foot, 2nd Wing Subaltern of the 23rd (Punjab) Regiment of Native Infantry (Pioneers), a probationer for the Staff Corps, to be an Assistant Commissioner of the 3rd Grade in the Punjab.

No. 1119.—Colonel R. H. Keatinge, C.S.I. and V.C., Agent to the Governor General for Rajpootana, made over charge of his office to Colonel J. C. Brooke, Officiating Political Agent in Marwar, on the afternoon of the 15th June 1870.

No. 1129.—The privilege leave granted to Major H. Fraser, Military Secretary, to the Resident at Hyderabad (and Auditor of Accounts to the Hyderabad Contingent), in the

Notification of this Department, No. 886G., dated 27th May 1870, is extended to the 7th June, 1870, inclusive.

Major Fraser resumed charge of his office from Captain A. H. E. Campbell on the forenoon of the 8th June 1870.

No. 1131.—Lieutenants M. H. Court and C. W. Burton, Assistants to the Agent to the Governor General for Rajpootana, have passed with much credit the examination in Indian History, Political Economy, Jurisprudence, International Law, and Indian Treaties, as prescribed in the Notification in this Department, No. 1484, dated 5th December 1864.

No. 1133.—Lieutenant-Colonel C. R. Blair assumed charge of the office of Bheel Agent and Political Assistant, Sirdarpore, and Commandant of the Malwa Bheel Corps, from Major W. Kincaid on the forenoon of the 10th June 1870.

No. 1137.—His Excellency the Viceroy and Governor General in Council has been pleased to confer the title of "Rai," as a personal distinction, upon Suddu Sookh, of Delhi, in recognition of his long and faithful service to Government.

No. 1143.—Lieutenant-Colonel (Brevet Colonel) G. Verner, of the Bengal Staff Corps, is appointed to officiate as Agent to the Governor General with the ex-King of Oudh, and Superintendent of Political Pensions, during the absence on furlough of Lieutenant-Colonel W. L. Randall, or until further orders.

Colonel G. Verner received charge of the above-named offices from Lieutenant-Colonel W. L. Randall on the forenoon of the 9th June 1870.

C. U. AITCHISON,

Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Simla, the 21st June 1870.

No. 633 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Stud Department.

Veterinary Surgeon G. A. Oliphant, attached to the Scharunpore Stud Depôt, to officiate in Veterinary charge of the Haupper Stud Depôt during the absence on sick leave to Europe of Veterinary Surgeon E. J. Batt, or until further orders.

No. 634 *of* 1870.—The services of Assistant Surgeon M. E. Murphy, M.D., of the Madras Medical Department, are placed at the disposal of the Home Department.

No. 635 *of* 1870.—The under-mentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain (Brevet Major) Edward Lempriere Earle and Captain Donald Macintyre,—14th June 1870.

Captain Robert Dallas Campbell,—15th June 1870.

No. 636 *of* 1870.—Under instructions from Her Majesty's Secretary of State for India, the provisions of G. G. O. No. 1245, dated 15th December 1869, regarding the dress of officers of the Indian Medical Service, will, for the present and until further orders, be held in abeyance.

No. 637 *of* 1870.—The following order, issued by the Government of Bombay, is confirmed :—

No. 363 *of the 23rd May* 1870.—Granting furlough to Europe (medical certificate) to the under-mentioned Officer :—

Captain George Edward Reade, of the General List, Infantry, Junior Assistant Commissioner, Kumaon,—for eighteen months under the Regulations of 1868, with effect from the 25th May 1870—the date of his departure from Bombay on board the *Salsette*.

No. 638 *of* 1870.—With reference to G. G. O. No. 165 of the 2nd March 1863, the name of the under-mentioned Officer who retired from the Service under the annuity scheme of 1861, is removed from the list of regimental Lieutenant-Colonels :—

Lieutenant-Colonel (retired list) W. W. Apperley, Bengal Cavalry,—died 25th April 1870.

The 22nd June 1870.

No. 639 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment in the Department of the Adjutant General :—

Captain (local Major) F. Eteson, of the 3rd Foot, Brigade Major, Fort William, to be Deputy Assistant Adjutant General, *vice* Major W. K. Elles, who vacates on promotion to the substantive rank of Field Officer.

No. 640 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment :—

Major T. N. Baker, of the Bengal Staff Corps, Station Staff Officer, Dinapore, to be a Brigade Major on the establishment in succession to Captain (local Major) F. Eteson, appointed to the Adjutant General's Department.

No. 641 *of* 1870.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Thomas Deane, of the 21st Hussars, Officiating Adjutant, Governor General's Body Guard,—30th January 1869.

Lieutenant Charles Francis Massy, of the 92nd Foot, 2nd Wing Subaltern, 23rd (Punjab) Regiment of Native Infantry (Pioneers),—5th April 1869.

Ensign (now Lieutenant) Francis Richard Begbie, of the 37th Foot, 2nd Wing Subaltern, 3rd Punjab Infantry, Punjab Frontier Force,—7th May 1869.

No. 642 *of* 1870.—Ensign (now Lieutenant) F. R. Begbie, of the 37th Foot, 2nd Wing Subaltern, 3rd Punjab Infantry, Punjab Frontier Force, admitted to the Bengal Staff Corps in G. G. O. No. 641 of this date, will rank as Lieutenant in that corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 7th May 1869, subject to Her Majesty's approval.

The 23rd June 1870.

No. 643 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointments :—

HYDERABAD CONTINGENT.—*4th Infantry.*

Major W. Weldon, Wing Subaltern, 1st Infantry, and Officiating 2nd in Command, 6th Infantry, to be 2nd in Command, *vice* Captain C. Jameson, appointed to another situation. Major Weldon will continue to officiate as 2nd in Command of the 6th Infantry, Hyderabad Contingent, until further orders.

1st Infantry.

Ensign A. C. LeQuesne, Officiating Wing Subaltern on probation, to be Wing Subaltern on probation, *vice* Major Weldon.

No. 644 *of* 1870.—The following promotion is made, subject to Her Majesty's approval :—

Corps.	Rank and Name.	To what rank promoted.	From what date.	In whose room.
Cadre of the late 63rd Native Infantry.	Lieutenant A. F. Lindsay (Staff Corps).	Captain ...	9th March 1870	Captain C. Richardes (Staff Corps), resigned.

No. 645 *of* 1870.—The following promotions and alterations of rank are made, subject to Her Majesty's approval :—

Promotions.

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
General List, Infantry.	Lieutenant C. E. Hunter (Staff Corps).	Captain ...	26th May 1870	Captain A. C. Anderson, deceased.
Infantry ...	Major B. G. VanderGucht (Staff Corps).	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Brevet Colonel) A. A. Macdonell, deceased.
Cadre of the late 2nd Native Infantry.	Captain (Major in Staff Corps) J. P. Cambridge.	Major ...		
General List, Infantry.	Lieutenant James Agnew McNeale.	Captain ...		
Infantry ...	Major (Lieutenant-Colonel in Staff Corps) H. J. Templer.	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Major in Staff Corps) B. G. VanderGucht, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 5th European Regiment.	Captain L. H. Williams (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant Charles Frederick Thomas.	Captain ...		
Infantry ...	Major C. V. Jenkins (Staff Corps).	Lieut.-Colonel	5th June 1870 .	Lieutenant-Colonel H. J. Templer (Staff Corps), removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 47th Native Infantry.	Captain (Major in Staff Corps) W. Gordon.	Major ...		
General List, Infantry.	Lieutenant R. C. Richardson, 104th Foot.	Captain ...		
Infantry ...	Major (Captain in Staff Corps) D. Macintyre.	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Major in Staff Corps) C. V. Jenkins, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 66th Native Infantry.	Captain Rowley Sale Hill...	Major ...		
General List, Infantry.	Lieutenant Arthur Oldham	Captain ...		
Infantry ...	Major E. O'B. Horsford (Staff Corps).	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Captain in Staff Corps) D. Macintyre, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 46th Native Infantry.	Captain T. J. Watson (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant Walter Edward Gowan.	Captain ...		
Infantry ...	Major (Captain in Staff Corps) B. Rogers.	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Major in Staff Corps) E. O'B. Horsford, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 68th Native Infantry.	Captain W. G. Murray (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant V. C. E. Parker, 104th Foot.	Captain ...		
Infantry ...	Major A. Tulloch (Staff Corps).	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel ((Captain in Staff Corps) B. Rogers, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 58th Native Infantry.	Captain (Major in Staff Corps) A. Callander.	Major ...		
General List, Infantry.	Lieutenant M. F. Stokes, 104th Foot.	Captain ...		

Promotions,—concluded.

Corps.	Rank and Names.	To what rank promoted.	From what date.	In whose room.
Infantry ...	Major (Captain in Staff Corps) H. Tyndall.	Lieut.-Colonel	5th June 1870 ..	Lieutenant-Colonel (Major in Staff Corps) A. Tulloch, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 61st Native Infantry.	Captain G. B. Stainforth (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant Allan Harden	Captain ...		
Infantry ...	Major R. Stewart (Staff Corps).	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Captain in Staff Corps) H. Tyndall, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 22nd Native Infantry.	Captain (Major in Staff Corps) T. Quin.	Major ...		
General List, Infantry.	Lieutenant William Charles Ramsden.	Captain ...		
Infantry ...	Major J. T. Harris (Staff Corps).	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Major in Staff Corps) R. Stewart, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 2nd European Bengal Fusiliers.	Captain T. Cadell, V. C. (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant Thomas Nicholls	Captain ...		
Infantry ...	Major J. Reay (Staff Corps)	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Major in Staff Corps) J. T. Harris, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 63rd Native Infantry.	Captain R. D. Campbell (Staff Corps).	Major ...		
General List, Infantry.	Lieutenant F. O. Fuller, 101st Foot.	Captain ...		
Infantry ...	Major E. G. Clark (Staff Corps).	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Major in Staff Corps) J. Reay, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 21st Native Infantry.	Captain (Major in Staff Corps) F. J. Craigie.	Major ...		
General List, Infantry.	Lieutenant C. C. Brownlow (Staff Corps).	Captain ...		
Infantry ...	Major William Edward Delves Broughton.	Lieut.-Colonel	5th June 1870...	Lieutenant-Colonel (Major in Staff Corps) E. G. Clark, removed from the list of regimental Lieutenant-Colonels.
Cadre of the late 6th European Regiment.	Captain Henry Hamer Stansfeld.	Major ...		
General List, Infantry.	Lieutenant George Waterhouse.	Captain ...		

Alterations of Rank.

Corps.	Rank and Names.	To rank from.	In whose room.
Cadre of the late 34th Native Infantry.	Major A. C. Bunbury (Staff Corps).	15th Feby. 1870	Major (Lieut.-Col. in Staff Corps) B. H. Baugh, retired.
General List, Infantry	Captain Ralph Anstruther Price		
General List, Infantry	Captain J. Butler (Staff Corps)	16th Feby. 1870	Capt. R. A. Price, whose rank has been altered.
	Captain Walter Morland Story	28th Feby. 1870	Capt. J. Butler (Staff Corps), whose rank has been altered.

Memorandum.—The promotion of Major (Lieutenant-Colonel in Staff Corps) B. H. Baugh, late 34th Native Infantry, to the rank of Lieutenant-Colonel, published in G. G. O. No. 525 of the 18th May 1870, is hereby cancelled—that Officer having retired from the Service with effect from the 15th February 1870.

No. 646 *of* 1870.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.—1*st Sikh Infantry.*

Lieutenant C. F. Lambe, 1st Wing Subaltern, to officiate as Quarter Master during the period Lieutenant C. B. Norman may officiate as Adjutant, or until further orders.

The 24*th June* 1870.

No. 647 *of* 1870.—The following promotions are made in the Commissioned grades of the Army Commissariat Department:—

Temporary.

Lieutenant A. R. Badcock, Sub-Assistant Commissary General, 2nd Class, and Officiating Sub-Assistant Commissary General, 1st Class, to officiate as Deputy Assistant Commissary General, 2nd Class, from 11th May 1870, during the absence on sick leave to Europe of Captain J. B. Smith, Officiating Deputy Assistant Commissary General, 2nd Class, or until further orders.

Permanent.

Lieutenant-Colonel H. A. Taylor, Sub-Assistant Commissary General, 1st Class, and Officiating Deputy Assistant Commissary General, 1st Class, to be Deputy Assistant Commissary General, 2nd Class; Major A. W. Montagu, Sub-Assistant Commissary General, 2nd Class, and Officiating Deputy Assistant Commissary General, 2nd Class, to be Sub-Assistant Commissary General, 1st Class; and Lieutenant J. R. Yule, Sub-Assistant Commissary General, 3rd Class, and Officiating Sub-Assistant Commissary General, 1st Class, to be Sub-Assistant Commissary General, 2nd Class, from 1st June 1870, in succession to Captain O. R. Newmarch, Deputy Assistant Commissary General, 2nd Class, appointed to the Department of the Military Secretariat of the Government of India.

No. 648 *of* 1870.—ERRATUM.—In the heading of the statement of details published in G. G. O. No. 594, dated 3rd June 1870, laying down the establishment of British Regiments of Cavalry and Infantry serving in India—

For	*Read*
"Infantry Regiments eight Companies in India, one at the Depôt in England,"	Infantry Regiments eight Companies in India, two at the Depôt in England.

Order Books to be corrected accordingly.

H. K. BURNE, *Colonel,*

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Simla, the 18*th June* 1870.

No. 210.—Mr. G. C. Cooke, Executive Engineer, Erinpoora Division, is granted three months' privilege leave of absence with effect from the 27th ultimo, on which date Mr. T. W. Miles, Assistant Engineer, assumed temporary charge of the Division.

No. 211.—Lieutenant-Colonel J. J. McLeod Innes, V.C., R.E., assumed charge of the office of Accountant General and Deputy Secretary to the Government of India in the Public Works Department, Accounts Branch, on the forenoon of the 13th June 1870.

No. 212.—Mr. H. Irwin, Assistant Engineer, 1st Grade, Central Provinces, is granted fifteen months' leave of absence to Europe on medical certificate with effect from the 23rd April 1870.

No. 213.—The following Notification in the Financial Department, together with the communication from that Department, No. 246 of 5th May 1870, is re-published for information and guidance in the Public Works Department:—

No. 2378, dated the 4th April 1870.

With reference to the Notification of this Department, No. 379, dated the 18th January 1870, the Governor General in Council is pleased to rule that when furlough is taken out of India, the days of embarkation and debarkation shall be included in the period of furlough, and no more than furlough pay shall be allowed for those days.

From G. H. M. BATTEN, ESQ., Under Secretary to the Government of India in the Financial Department, to the Accountant General of Bengal,—No. 246, dated 5th May 1870.

I am directed to acknowledge the receipt of your letter No. 43E of the 21st ultimo, and in reply to state that the order of this Department, No. 2378, dated the 4th idem, does not supersede the rule under which the furlough of an officer of the Bengal Presidency proceeding to England, *viâ* Calcutta, commences from the date on which he is left by the Pilot at Sea, which in this case is held to be the date of embarkation.

The 20th June 1870.

No. 214.—Mr. H. Johnson, Assistant Engineer, 1st Grade, is transferred from Oudh to the Punjab, and Mr. J. M. Span, Assistant Engineer, 1st Grade, from the Central Provinces to Oudh.

The 22nd June 1870.

No. 215.—Imdad Ali Khan, temporary Overseer, 3rd Grade, British Burmah, is permanently appointed to the Public Works Department in that grade with effect from 1st December 1869.

The 23rd June 1870.

No. 216.—Mr. T. H. Boyton, Accountant, 4th Grade, Mysore, is permitted, at his own request, to resign his appointment in the Public Works Department.

REVENUE—FORESTS.

The 17th June 1870.

No. 11*F.*—Mr. H. Leeds, Conservator of Forests, 4th Class, in Bengal, is promoted to be a Conservator of Forests of the 3rd Class with effect from the 2nd May 1870.

The 23rd June 1870.

No. 12*F.*—Mr. J. Macpherson, Assistant Conservator of Forests, 3rd Grade, in British Burmah, is promoted to be an Assistant Conservator of the 2nd Grade with effect from the 1st June 1870.

W. A. CROMMELIN, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 25, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

MONEY ORDER OFFICE.

NOTIFICATION.

Calcutta, the 14th June 1870.

The opening of two new Money Order Offices at Secunderabad and Bolarum, in connection with the Treasury of the Resident at Hyderabad, is sanctioned.

E. F. HARRISON,

Comptroller General of Accounts.

TOPOGRAPHICAL SURVEY OF INDIA.

NOTIFICATION.

Mussoorie, the 14th June 1870.

Privilege leave of absence for fifteen days is granted to Mr. A. James, Assistant Surveyor, 3rd Grade, Chota Nagpore Division Survey, from such date as he may avail himself of the same.

H. L. THUILLIER, *Colonel, R.A.,*

Surveyor General of India.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 15th June 1870.

No. 47.—Mr. L. J. S. Evans, Assistant Surveyor, 3rd Grade, has been permitted to resign his appointment from the 5th instant.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	Silver tendered, estimated value, Rupees.	Certificates issued for Rupees.	BALANCE OF BULLION		
			Under Assay, Rupees.	Assayed, Rupees.	Held on account of the Currency Department, Rupees.
June 6th, 1870 ...	1,858	...	8,972	38,294	66,80,717
„ 7th „ ...	...	...	8,972	39,555	66,80,717
„ 8th „ ...	...	4,850	2,324	44,362	66,80,717
„ 9th „ ...	Holiday.				
„ 10th „ ...	7,211	...	11,388	44,370	66,80,717
„ 11th „ ...	...	...	11,388	44,379	66,80,717

CALCUTTA MINT,
The 13th June 1870.

H. HYDE, *Lieut.-Col.,*
Mint Master.

GAZETTE OF INDIA.

NOTIFICATION.

Simla, the 13th May 1870.

It is hereby notified that, until further notice, the *Gazette of India* will be published at Simla on the morning of every Saturday.

All communications other than remittances intended for the *Gazette* should be addressed to the Officiating Publisher, *Gazette of India*, Simla.

Remittances should be sent direct to the Publisher, at his Office, No. 8, Hastings Street, Calcutta.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 14th June 1870.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital paid up		2,20,00,000	0	0
Reserve Fund		15,69,366	14	5
	Rs. A. P.			
General Treasury balance at Head Office ...	28,92,265 1 9	1,67,11,557	1	8
Ditto ditto at Branches ...	1,38,19,291 15 11			
Other deposits at Head Office and Branches		3,10,81,656	1	11
Bank Post Bills, &c.		13,30,280	1	9
Sundries		11,08,898	1	3
Total ...		7,38,01,758	5	0

ASSETS.		Rs.	A.	P.
Government Securities		91,38,064	1	0
Loans on Government Securities at Head Office and Branches ...		51,22,368	4	3
Accounts of Credit on ditto ditto ditto ...		43,50,290	7	5
Mercantile Bills discounted at ditto ditto ...		2,28,05,184	14	10
Dead Stock		11,61,769	1	9
Stamps		12,675	8	0
Balances with other Banks		4,21,242	4	10
Sundries		39,488	9	0
		4,30,51,083	3	1
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,01,22,830 10 8	3,07,50,675	1	11
Cash and Currency Notes at Branches ...	2,06,27,844 7 3			
Total ...		7,38,01,758	5	0

By Order of the Directors,

J. GORDON,
Chief Accountant & Deputy Secretary.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

POST OFFICE.

Calcutta, the 11th June 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 11th June 1870.

ADAMS, G. S.
Anthony, T.
Ansdell, M. C.
Amber, A.
Adams, F.
Ager, S.
Arnold, J.
Archer, T. C.

BAZILIO DE SOUZA, J.
Burgess.
Barber, S. W.
Bilderbeck, P.
Bellar, L. O.
Barton, R.
Barlow, C.
Billon, Mrs. B. H.
Brown, G.
Britts, W. F.
Bilderbeck, J.
Buchanan, Mrs.
Beeker, W. F. A.
Bond, Captain H. A.
Banerjee, G. C.

CROFT, W. H.
Chillcot, Mrs.
Coles, J.
Curloes, Miss E.
Cane.
Chipp, Mrs. M. J.
Christopher, C.
Craig, Mrs. J. Y.
Cally Doss Chatterjee.
Craven, D.
Chunder Mohun Dutt.
Clark, H. M.
Cameron, J. M.
Chokay Lall Shaw and Co.

DECRUZ, Mrs. L.
Dubus, C. E.
Dowd, T. F.
Dickens, Lieut.-Col. A. D.
Debremner.
Dawdson, A. G.

ELIAS, MRS. E. M.
Evans, W.

F. H. G.
Fernandez, J.
Fisher, A.

GRAHAM, C. M.
Goslin, Mrs.
Gomes, S. A.
Godfrey, W. R.
Gordon, W.
Graham, E. C.

HOOD, T. C.
Hewett, Captain J.
Harvey, R. M.
Hem Chunder Kerr.
Harris, Mrs. C.
Hart, C.

INMAN, C.
Innis, C.

JUCANI, JUNIOR & Co.
Jokins, J.
Johnston, G. A.
Jones, T.
Jellinghans.
Jackson, W. C.

KRUGER.
Kally Kenter Chuckerbutty.

LUTTLE, CHARLES & Co.
Lucas, D.
Landall, D. J.

MILNER, C.
Money, A.
McMurdo, General W. S. M.
McEwen, Captain R. B.
Must, W. H.
McDougall.
M. R. Roy.
Mullick, M. C.
Meares, G. R. K.
Mercer, C. A.
Messrs. Juggo Bundho Dey.
Mohin Chandra Mozumdar.

NOBIN CHUNDER.
Neil Money Mundul.

PEREIRA, MRS. T.
Porter, J. C.
Palmer, Mrs. W. C.
Peters, Mrs. L.
Pendergast.

RAVEN, MRS. C. W.
Ram Coomar Bose.
Reynell, J.
Rose, P.
Ram Chunder Chatterjee.
Robertson.
Ramjan Sircar.

SEALY, MRS. J.
Salmond, Lieutenant J. M.
Scott, Mrs. M.
Sneyd, J. A.
Shewith, H.
Savigny.
Stevens.
Shaik Ameer Butler.

TRITCHLY, J.
Tisbury, A.
Takoor Dass Banerjee.
Treherne, F. H.
The Superintendent, Government Library.
The Officer Commanding the Mauritius Police.

VERARAGOO BUTLER.

WALLACE, G. J.
Walters, Captain T. S.
Woods, T.
Whitehead, J.
Warden, W.
White, J. D.
Willsted, J.
Wise, C.
Worthy, Mrs. J.
Walters, R. G.
Woodhub Sirdar.
Westraff, W. M.
Whinsgrove, B.
Webb, E.
Watts.

YARROKEY NAUTH MOZUMDAR.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 25, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Memorials to the Queen and the Secretary of State for India, &c.

The undersigned Vakeel and Attorney formerly practising in Bengal and North-West Provinces, has established an Office in London for the conduct of appeals for justice from Native and European residents in India. For particulars apply by letter to—

LONDON, *27th April* 1870.

RICHD. CHAS. SAUNDERS,
17 A, *Great George Street,*
Westminster, London, S. W.

For Sale.

APPLY TO MANAGER, PUNJAB PRINTING COMPANY, LAHORE.

COLLECTION OF ACTS APPLICABLE TO THE PUNJAB.

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THE PUNJAB RECORD

OR

REFERENCE BOOK FOR CIVIL OFFICERS,

Containing Judgments of the Chief Court, the Acts of the Legislature, Departmental Orders, Supreme and Punjab Governments Orders, and Miscellaneous Papers.

The Law portion of the work is edited by E. Reynolds, Esq., Barrister-at-Law.

Subscription, Rs. 24 per annum (payable in advance) including Postage.

The back numbers obtainable at Rs. 3 each.

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor General's Office, Calcutta, during the month of May 1870.

Sole Agents in Calcutta,—MESSRS. THACKER, SPINK & Co., St. Andrew's Library.

Description.	Size.	Price. Unmounted. Rs.	A.
GENERAL MAPS.			
Index to the Sheets of Chanda, 12 miles = 1 inch	Royal.	Gratis.	
Killa Nyagurh, District Cuttack, 1 mile = 1 inch	2 sheets D. Elepht.	1	8
REVENUE SURVEY MAPS. *Scale* 1 *mile* = 1 *inch.*			
District Chanda, Sheet No. 8	Double Elephant ...	1	8
Sindh, Sheet No. 23	Do. do.	1	8
Do. „ No. 70	Do. do.	1	8
District Jessore, Sheets 1, 2, 3, 4, 5, 6, 7, 8 and 9	Do. do.	each 1	8
District Balaghât, Main Circuit No. 11	28 × 28	1	0
Do. do. do. Nos. 18 and 19	34 × 31	1	8
Do. Bhundara do. Nos. 16 and 17	38 × 34	1	8
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Do. do. do. „ No. 9	Do. do.	1	8
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Do. do. do. „ No. 3	Do. do.	1	8
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TOPOGRAPHICAL SURVEY MAPS. *Scale* 1 *mile* = 1 *inch.*			
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SURVEYOR GENERAL'S OFFICE; *Calcutta,* 10*th June* 1870.

H. L. THUILLIER, *Colonel, R.A.,*
Surveyor General of India.

In the High Court of Judicature at Fort William in Bengal, Ordinary Original Civil Jurisdiction.

In the matter of the Indian Companies' Act 1866, and of the Labour Transport Company, Limited.

Notice is hereby given that by an order dated the sixteenth day of June instant, and made by the High Court of Judicature at Fort William in Bengal in the above matter, on the petition of Donald Horne Macfarlane, Duncan Macneill, and Henry Holmes Sutherland, carrying on business in co-partnership at Mission Row, in the town of Calcutta, as Merchants and Agents, under the style and firm of Begg, Dunlop and Company: It was ordered that the voluntary winding up of the above-named Company be continued, but subject to the supervision of the Court, and that another Liquidator of the said Company be appointed in the place and stead of Alfred Heathcote Williams in the said order mentioned, and that the creditors and contributories of the said Company, and all other persons interested, were to be at liberty to apply to the Court as there might be occasion. Dated this seventeenth day of June one thousand eight hundred and seventy.

ROBERTSON, ORR, HARRISS & FRANCIS,
Attornies for the Petitioners.

For Sale.

Finance and Revenue Accounts of the Government of India for 1868-69, and Estimate of Revenue, Expenditure, and Cash Balances for 1869-70, with a comparison of the two years. *Price Rs.* 2.

Budget Estimate of Revenue, Expenditure, and Cash Balances of the Government of India for the year 1870-71. *Price Re.* 1.

CURRENCY NOTES.

Extract from Financial Department Notification No. 1004*A, dated Simla, the* 30*th July* 1866.

"*Para.* 9.—The person making the statement respecting a lost or destroyed Note, or portion of Note, will be required to advertise its loss (free of charge) *thrice* at least in the official *Gazette* of the Presidency or place where or within which the Note is payable, and *once* in the *Gazette of India*."

Lost.

The following Currency Notes:—

Right half No. A68—92161 } for Rs. 10 each.
" " " A66—46014
" " " A69—13489

Left half No. A68—14161 for Rs. 10.
" " " A74—22466 " 20.
" " " A67—23275 " 10.
" " " A69—63403 " 10.

RAJNARAIN PAUL.

Halves of the following Currency Notes:—
No. A59—44970 } for Rs. 100 each.
" A64—19055

RAMNARAIN CHATTERJEE.

Half of Currency Note No. A41—49055 for Rs. 10.

H. GLASSMITH.

Second half of Currency Note No. A64—94634 for Rs. 100.

H. HOTTON.

Half of Currency Note No. A22—09045 for Rs. 10 of the Allahabad Circle.

HERA LOLL NUNDY.

Halves of the following Currency Notes:—
No. A57—25535 }
" A57—29681 } for Rs. 50 each.
" A57—29695
" A57—22718

GRINDLAY & CO.

Half of Currency Note No. A49—47653 for Rs. 10.

KHETTERMOHUN MITTER.

First halves of the following Currency Notes:—
No. A18—95443 } for Rs. 10 each.
" A18—79903

SHAIKH SHUBRATH.

Halves of the following Currency Notes of the Lahore Circle:—
No. E3 —02024 } for Rs. 100 each.
" E3 —06799
" A26—58082 " 20.
" A18—93353 " 10.

SENIOR & CO.

Lost.

Left half of Currency Note No. A39—17355 for Rs. 100 of the Allahabad Circle.

TROYLOCKO NATH BANERJEE.

Currency Note No. A39—17907 for Rs. 100 of the Allahabad Circle.

BUDDREE DOSS SHEERROF.

Lost or Stolen.

Left halves of the following Currency Notes :—

No. A70—00337 for Rs. 100.
" A70—01439 " 100.
" A70—00154 " 100.
" A57—30763 " 50.

R. L. LOGAN.

Half of Currency Note No. A33—95845 for Rs. 20 of the Allahabad Circle.

D. GARDENER.

Currency Note No. A56—90514 for Rs. 50.

E. C. ROBERTS.

Half of Currency Note No. A44—66354 for Rs. 20 of the Allahabad Circle.

ADAM PAXTON.

Half of Currency Note No. A39—14637 for Rs. 100 of the Allahabad Circle.

HURDIAL.

Stolen.

Currency Note No. E3—09659 for Rs. 100 of the Lahore Circle.

MAMOMED WAZIR ALI KHAN.

Mutilated.

Currency Note No. A53—51044 for Rs. 20.

MOHENDRONAUTH MULLICK.

PROMISSORY NOTES.

Lost.

The following Interest Drafts of Government Promissory Notes :—

No. 18005 for Rs. 60.
" 24346 " 40.

KAILAS CHUNDRA SEN.

Lost or Stolen.

One Five per cent. Government Promissory Note No. 11529 of 3482, dated 28th February, of 1856-57, for Rs. 500, standing in the name of

WOOMES CHUNDER CHATTERJEE.

Two Government Promissory Notes Nos. 030704 and 030705, dated 28th February 1857 for Rs. 1,000 each, last endorsed to the undersigned by Ram Kissen Doss Khoossial Chand, of Saugor.

J. F. WITHALL.

Lost, Stolen or Destroyed.

The Government Promissory Note No. 9757 of 26679 of the 4 per cent. Loan of 1842-43 for Rs. 500, originally standing in the name of P. Veerabudra Chetty and blank endorsed by me. Payment of the above note and interest thereupon has been stopped at the Loan Office, and application is about to be made to Government for the issue of a duplicate Note in my favor.

MADRAS,
The 3rd June 1870.

C. BAULIAH CHETTY.

Destroyed by Rats.

The Government Promissory Note of the 4 per cent. Loan of 1835-36 No. 6627, of 8886 for Rs. 500.

RUGHOBUNS ROY.

The Gazette of India.

Published by Authority.

SIMLA, SATURDAY, JUNE 25, 1870.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 21st June 1870, and was referred to a Select Committee with instructions to make their report thereon in one month :—

No. 11 OF 1870.

A Bill to relieve from Incumbrances the Estates of Taluqdárs in Oudh.

Preamble.

WHEREAS many of the taluqdárs of Oudh are in debt, and their immoveable property is subject to mortgages, charges and liens; and whereas it is expedient to provide for their relief in manner hereinafter appearing; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Oudh Taluqdárs' Relief Act."

Commencement.

And it shall come into force on the first day of August 1870.

Interpretation clause.

2. In this Act—

'Chief Commissioner' means the Chief Commissioner of Oudh :

'Financial Commissioner' means the Financial Commissioner of Oudh :

'taluqdár' means a person whose name is entered in the first of the lists mentioned in the Oudh Estates' Act, 1869, section eight : and

'heir' means the person for the time being entitled under the same Act as heir to a taluqdár.

II.—Vesting order.

Power to vest management of taluqdár's property in an officer appointed by Chief Commissioner.

3. Whenever any taluqdár applies in writing to the Chief Commissioner, stating that the applicant is subject to, or that his immoveable property is charged with, debts or liabilities other than debts due or liabilities incurred to Government, and requesting that the provisions of this Act be applied to his case,

the Chief Commissioner may, with the previous consent of the Governor General of India in Council, by order published in the local official *Gazette*, appoint an officer (hereinafter called the Manager) and vest in him the management of the immoveable property, of or to which the taluqdár is then possessed or entitled in his own right, or which may be acquired by or devolve on the taluqdár or his heir during the continuance of such management.

Effect of order.

4. On such publication the following consequences shall ensue :—

Bar of suits against taluqdár.

First, all proceedings in respect to such debts or liabilities which may then be pending in any Civil Court in British India, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

Taluqdár freed from arrest,

Secondly, so long as such management continues, the taluqdár and his heir shall not be liable to arrest,

and his property from attachment.

nor shall their property, whether moveable, or immoveable, be liable to attachment or sale under process of any Civil Court in British India,

for or in respect of the debts and liabilities to which the taluqdár was immediately before the said publication subject, or with which his immoveable property or any part thereof was then charged, other than debts due or liabilities incurred to Government; and

Cessation of his power to alienate.

Thirdly, so long as such management continues, the taluqdár and his heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing from such property.

III.—Duties of Manager.

Manager to receive rents and profits,

5. The Manager shall, during his management of the said property, receive and recover all rents and profits due in respect thereof; and shall upon receipt of such rents and profits give receipts for the same.

From the sums so received, he shall pay

and pay therefrom the Government demand,

(a) the Government revenue, and all debts or liabilities for the time being due or incurred to Government in respect of the said property or any part thereof:

and an annual sum for support of the taluqdár and his family,

(b) such annual sum as appears to the Chief Commissioner requisite for the maintenance of the taluqdár, his heir and their families:

and costs of repairs and improvements,

(c) the costs of such repairs and improvements of the property as appear necessary to the Manager and are approved by the Chief Commissioner;

and costs of management, and shall settle the debts and liabilities.

and the residue shall be applied in discharge of the costs of the management, and in settlement of such debts and liabilities of the taluqdár and his heir and their immoveable property as may be established under the provisions hereinafter contained.

IV.—Settlement of Debts.

Notice to claimants against taluqdár.

6. On assuming the management of the said property, the Manager shall publish in the local official *Gazette* a notice in English and Urdu, calling upon all persons having claims against the taluqdár or his immoveable property or any part thereof, to notify the same in writing to such Manager within three months from the date of the publication.

Copies of notice to be exhibited.

He shall also cause copies of such notice to be exhibited at the Tahsíldár's kachahrís in the District or Districts in which the said property lies and at such other places as the Manager thinks fit.

Claim to contain full particulars.

7. Every such claimant shall, along with his claim, present full particulars thereof.

Documents to be given up.

Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the Manager along with the claim.

Entries in books.

If the document be an entry in any book, the claimant shall produce the book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

Exclusion of documents not produced.

Any document in the possession or under the control of the claimant, which was not delivered or produced by him to the Manager along with the claim, shall not, without the Manager's sanction, be received in evidence on the claimant's behalf at the investigation of the case.

Debt or liability not duly notified, to be barred.

8. Every debt or liability (other than debts due or liabilities incurred to Government) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged and which is not duly notified to the Manager within the time and in manner herein-before mentioned, shall be for ever barred:

Provision for admission of claim within further period of nine months.

Provided that, when proof is made to the Manager that the claimant was unable to comply with the provisions of sections six and seven, the Manager may admit such claim within the further period of nine months from the expiration of the said period of three months.

Determination of debts and liabilities.

9. The Manager shall, in accordance with the rules to be made under this Act, determine the amount of the debts and liabilities due to the several creditors of the taluqdár and persons holding mortgages, charges or liens on the said property or any part thereof.

Appeal.

An appeal against such determination shall lie, if preferred within six weeks from the date of such determination, to the Commissioner of Division to whom the Manager is subordinate, and the decision of such Commissioner, or of the Manager, if no such appeal shall have been so preferred, shall be final.

Scheme for settlement of debts and liabilities.

10. When the total amount of such debts and liabilities has been finally determined, the Manager shall prepare and submit to the Chief Commissioner, through the Financial Commissioner, a schedule of such debts and liabilities, and a scheme for the settlement thereof, and such scheme, when approved by the Chief Commissioner, shall be carried into effect.

Restoration of taluqdár to his property.

11. When all such debts and liabilities shall have been discharged, the taluqdár or his heir shall be restored to the possession and enjoyment of his immoveable property, or of such part thereof as shall not have been sold by the

Manager under the power contained in section eighteen, but subject to the existing leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

V.—Powers of Manager.

Power to call for further particulars.

12. The Manager may from time to time call for further and better particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

Power to summon witnesses and compel production of documents.

13. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel the production of documents by the same means, and, as far as possible, in the same manner as is provided in the case of a Civil Court by the Code of the Civil Procedure.

Power to administer oaths.

14. The Manager may administer an oath in such form as he thinks fit to any person examined before him touching the matters to be enquired into under this Act.

Investigation to be deemed a judicial proceeding.

15. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

Statements of persons examined, to be evidence.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

Manager to have powers of a Collector.

16. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as a Collector possesses for the recovery of land-revenue due to Government.

Power to remove mortgagee in possession.

And on assuming the management of the said property, he shall have power to remove from possession of such property, or any part thereof, any mortgagee who may then be in possession of the same, but without prejudice to such mortgagee preferring his claim under the provisions hereinbefore contained.

Power to lease.

17. The Manager shall have power to demise all or any part of the said property, for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of any fine or fines, or without fine, and subject to such conditions, rents, and agreements as he shall think fit.

Power to raise money by mortgage or sale.

18. The Manager, with the previous assent of the Chief Commissioner, shall have power from time to time to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling, with the previous consent of the taluqdár and of the person (being of full age) who would be his heir if he died intestate, by public auction or by private contract, and upon such terms as the Manager shall think fit, such outlying portion of the same property as may appear expedient.

And no mortgagee advancing money upon any mortgage made under this section, shall be bound to see that such money is wanted or that no more than is wanted is raised.

Manager's receipts.

And the receipt of the Manager for any monies paid to him upon any mortgage or sale made under this section, or for any rents or profits received by him under section five, shall discharge the person paying such monies, rents, or profits therefrom and from being concerned to see to the application thereof.

VI.—Miscellaneous.

Power to make rules.

19. With the previous sanction of the Governor General of India in Council, the Chief Commissioner may from time to time make rules consistent with this Act for the guidance of Managers in all matters connected with its enforcement.

Power to appoint new Managers.

20. Whenever the Chief Commissioner thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the management then vested under this Act in the former Manager shall become vested in the new Manager; and every such new Manager shall have the same powers as if he had been originally appointed.

Saving of jurisdiction of Courts in Oudh in respect of certain suits.

21. Nothing in this Act shall preclude the Courts of the Province of Oudh having jurisdiction in suits relating to the succession to any immoveable property brought under the operation of this Act, or to rights of persons claiming maintenance from such property, from entertaining and disposing of such suits:

But to all such suits the Manager of the property shall be made a party.

STATEMENT OF OBJECTS AND REASONS.

Many of the Oudh taluqdárs are so deeply in debt and their estates are subject to incumbrances so heavy that they cannot perform their proper functions as landholders, and, in the absence of relief such as the present Bill proposes to give, those estates will probably, sooner or later, become the property of money-lenders. This, for political reasons, is deemed inexpedient, and the present Bill accordingly proposes to empower the Chief Commissioner, on the application of any embarrassed taluqdár, to vest the management of his estate in a Government officer. Suits against the taluqdár will thereupon be barred, his person will be freed

from arrest, and his immoveable property from attachment, and, during the continuance of the management, his right to encumber or alienate will cease. The Manager will receive the rents and profits, and pay thereout the Government revenue, such annual sum as may be necessary to maintain the taluqdár and his family, and the costs of necessary repairs and improvements. The residue will be applied in defraying the costs of management, and in settling the taluqdár's debts and liabilities.

Provision is then made in sections 6—10 for ascertaining those debts and liabilities, and, on their discharge, the taluqdár (section eleven) will be restored to the possession of his estate.

Sections 12—18 confer the necessary powers on the Manager. The Bill then authorises the Chief Commissioner to prescribe supplementary rules for his guidance, and to appoint a new Manager, and, lastly, the jurisdiction of the local courts is saved as to certain suits relating to property under the operation of the proposed Act.

An Act with a similar object was passed in 1862 by the Bombay Legislature, and has been worked with much success. Of 469 estates which have come under its operation, about one-half have already been restored to the owners free from all encumbrances. It is anticipated that the same measure of success will attend the present Bill, which is brought forward on the recommendation of the Chief Commissioner, and at the request of the taluqdárs themselves.

J. STRACHEY.

The 3rd February 1870.

WHITLEY STOKES,

Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

No. 24 of 1870.

SUPPLEMENT TO

The Gazette of India.

SIMLA, SATURDAY, JUNE 25, 1870.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

COAL AT KORBA IN THE BELASPORE DISTRICT OF THE CENTRAL PROVINCES.

From T. OLDHAM, ESQ., LL.D., Superintendent, Geological Survey of India, to the Secretary to the Government of India, Home Department,—No. 727, dated Calcutta, the 17th May 1870.

I HAVE now the honor to forward to you, in original, a report on the character and quantity of the coal exposed in the Belaspore District, near the village of Korba, drawn up by Mr. W. T. Blanford after his recent examination of the locality. The report was promised to be submitted before the end of May (my letter to your Office, No. 607, dated 28th December 1869), I have also appended the results of Assay of the various specimens of the coal sent in by Mr. Blanford.

2. It will be seen that, after careful examination, Mr. Blanford has arrived at the conclusion that there are very favorable prospects of the coal field turning out productive of a large amount of workable coal of fair quality.

The coal field in which Korba is situated, farther extends to the East as far as Rabkuk, the *Oodeypore* of the maps. There is abundance of coal in the Eastern portion, but the quality has not yet been examined. There is, however, not much reason to suppose that it will differ materially from that of the same coals to the West.

3. There is, therefore, as anticipated by myself long since, every probability of an extensive and useful supply of coal being available in these Districts, spread over a very considerable area (Oodeypore is some 50 miles from Korba, in a right line).

4. The occurrence of large plateaus of high ground, nearly flat on top, locally known as Pats (Main Pat, Juneera Pat, &c.,) in this vicinity, ought not to be forgotten, for these offer free selection of localities in every way adapted as retreats for Europeans during the hot weather, which, if a Railway be constructed here from Calcutta, would become readily accessible. The upper portion of all these plateaus is composed of trappean rocks overlaid by thick laterite, and for the most part they have an abundance of excellent water. The value of such a plateau, offering wide open space, dry, or well-drained soil, water abundant and good, and with an elevation of 4,000 feet above the sea, as sanatorial locations for either Troops or Civilians cannot be too strongly insisted on.

5. In view of a Railway being constructed, it may be well also to draw attention to the present abundant supply of timber for sleepers and other purposes, most of which will, in a few years more, if care be not taken, have passed into the hands of speculators and contractors. It would, undoubtedly, be desirable to take some early steps towards the preservation of these forests.

Report on the Coal at Korba, in the Belaspore District.

1. *Locality and mode of outcrop.*—The village of Korba is situated in the Eastern part of the Belaspore District belonging to the Chatisgarh (Chutteesgurh) Division of the Central Provinces, and is the residence of a zemindar who owns a large portion of the surrounding country. It lies on the left or Eastern bank of the Hasdo River, a large tributary of the Mahanaddi. This stream has, in most places, a broad sandy bed, varying, however, from about 200 yards to above half a mile in breadth. The country around Korba, for many miles in all directions, is flat, or very gently undulating, and usually covered with clay.

Coal is exposed in two places close to the right (Western) bank of the river, just below Korba. The exposures are in the bed of the river, no section being seen in the bank itself, and, as will presently be shown, it is probable that both belong to the same seam of coal. A very slight rise in the river is sufficient to conceal both outcrops.

The lower outcrop, which is about half a mile below the village, is the best suited for examination, as both the top and bottom of the seam are exposed. A considerable proportion of the section is above water during the dry season, although there is always a great thickness concealed. The seam is remarkably thick, but, owing to its mode of occurrence, it is impossible to measure it exactly. It may, however, be computed sufficiently closely for all practical purposes. The dip varies in inclination from 13° to about 18° and in direction from N. 30° E. at the Northern extremity of the section to N. 16° E. at the Southern end. The horizontal breadth of the outcrop at right angles to the strike is 350 feet, and, taking the average dip at 15° the corresponding thickness is 90 feet. This, I believe, is rather below the truth than in excess of it.

Both above and below the coal, massive felspathic sandstones occur. Below the seam but a small thickness of these rocks is exposed, but above it, at least, 400 or 500 feet are seen in the river.

2. *Section of coal, seam and quality of coal.*—Of course the great thickness already mentioned does not consist throughout of workable coal. Bands of shale and of inferior coal are interspersed, as is more or less the case with most Indian coal seams. From the imperfect manner in which the seam is exposed, especially towards the base and from the surface, as usually happens, in similar positions, being extensively decomposed, it is impossible to obtain a correct idea of the quality of the coal without cutting into it. I consequently had a series of small pits dug, 6 to 7 feet deep, and from these and the portions of the seam fairly seen in the river bed, I obtained a good section of the whole thickness with the exception of about 10 feet. To examine these few feet would have caused some delay with the means at my disposal; and I had already fully ascertained the existence of a large proportion of good coal.

The section of the seam thus ascertained is the following. Of all the bands of coal to which letters are attached, specimens have been transmitted to Calcutta for analysis :—

Sandstone—	Feet.	Inches.
Shale about	1	0
Coal of fair quality	1	0
Inferior coal	1	0
Shale and inferior coal	3	3
Good coal, an inch or two of inferior coal here and there	3	0*a*
Good coal	6	0*b*
Shale and coal mixed	1	6
Good coal	3	0*c*
Shale with bands of coal	3	6
Good coal	4	0*d*
Coal and shale mixed	2	0
Shale with bands of coal	2	0
Coal of fair quality	1	6
Inferior coal	0	6
Good coal	5	6*e*
Shale	0	6
Coal	0	3
Shale	2	0
Coal	1	0
Shale and inferior coal	2	0
Good coal	4	0*f*
Shale with bands of coal	3	0
Shale and coal, the latter good in part	3	0
Coal, rather inferior in parts but generally good ...	3	6
Shale	1	0
Good coal	1	0
Not examined about	3	0
Shale	1	0
Good coal	4	6*g*
Not examined about	3	0
Good coal	4	0*h*
Shale	0	4
Good coal containing one or two thin bands of shale ...	6	8*i*
Not examined about	3	0
Shale	0	4
Good coal	2	8*j*
Sandy shale / Sandstone	89	3

The above section shews a *minimum* thickness of 50 feet of good coal. The proportion is probably nearer two-thirds of the seam. The best bands appear to be those marked *b*, *g*, and *h*. Portions of these and especially the lower 2 feet of *h** appeared to me equal in quality to any coal found in the Raneegunge field. There is some iron pyrites here and there, but not throughout. The coal ignites readily and burns well with rather more flame than is usual in Indian coal obtained from the surface. The ash left is large in quantity, and partly red, partly white.

* By a rough experiment, I obtained very fair coke from this part of the seam.

Probable extent of seam.—Metamorphic rocks are seen in the Hasdo about three miles South of Korba, and also at about the same distance to the North: these mark the limits of the beds accompanying the coal in those directions. East and West, the coal-bearing beds extend to a great distance and to the North-East they are apparently continuous with those forming the hills East of Chúri and Sutringa, and these are probably part of one large field which has been found by Mr. Medlicott to extend beyond Sirgúja. But, unfortunately, the surface of the country near Korba is so much covered with alluvial deposits that very few rocks are visible, and those seen are almost invariably coarse sandstones, the dip of which can rarely be determined accurately. West of the Hasdo the concealment is even greater than to the East, while in the latter direction, the whole country is an immense forest, rendering the relative position of the few outcrops met with very obscure.

But little information can be derived from the rocks seen in the Hasdo. The second outcrop of coal occurs about 300 yards higher up the river than that already described, and close to the same (right) bank. It is distinctly seen to be faulted against the sandstones which overlie the coal exposed at the Southern outcrop. About 50 feet of coal are exposed, neither

the top nor the base of the seam being visible. The dip is very irregular and twisted, owing to the fault close by; it averages about 12° to N. 10° W.

It appears more probable that this is the same seam as that seen a little farther down the river, and that it is brought up again by the fault than that two seams of such unusual thickness should occur in the same beds. This, however, can only be positively decided by boring. The coal at the more Northern outcrop appears rather inferior to that seen to the South, but in the latter locality, the central portion of the seam contains more shale and inferior coal than the top and bottom, and it is the central portion of the seam which alone is exposed to the North. If the two outcrops belong to the same seam, the fault has a downthrow on its Eastern side of no great amount, probably not much above 100 feet.

So far as any reliance can be placed upon the dips on the sandstones, the general direction appears to be North by East to North North-East, for about a mile up the river, above the coal. Beyond this no rocks are seen. Just above the village of Korba, on the left bank, there is a reversed dip to the South-West, but it is probably local.

Below the Southern outcrop, rock is only seen in the river at distant intervals. The few sections observed appear to indicate that the direction of the dip changes to the Eastward. In this case the outcrop of the seam may pass for a long distance down the river, being concealed by the sand in the bed, which is here of great width. All the dips seen appear to be lower than those at the outcrop of the coal; and it is highly probable that the amount of inclination may be higher at this spot than it is elsewhere, and the direction of the dip different in consequence of the fault close by. The circumstance already mentioned of the variation in both amount and direction of dip at different parts of the outcrop in the coal seam itself, is in favor of this view.

So far as an opinion can be formed on these very imperfect data, it appears that the rocks associated with the coal cover a large tract of country, and it is improbable that so thick a seam should thin out within a short distance. It is, however, quite in accordance with our knowledge of similar seams in other parts of India that the exact thickness, the quality of the coal, and the proportion of good coal to inferior coal and shale should be highly variable.

If the coal seam be continuous, it should be found West of the Hasdo throughout a tract from one to two miles broad, extending probably in a West North-Western direction from the river, the Southern boundary of this tract passing through the more Northern of the two outcrops seen in the river. East of the stream the seam should underlie the village of Korba, and the river bank for at least a mile below and probably one to two miles above the village, and it may extend for an indefinite distance to the Eastward, but it is possibly at a considerable depth below the surface throughout a large proportion of the area.

It is evident that, before attempting to open a coal mine, boring must be resorted to in order to ascertain the extent of the seam, and its depth beneath the surface. The best places for boring will depend upon whether it is desirable that the coal should be extracted on the East or on the West side of the Hasdo.*

* In case of a railway bridge being necessary across the Hasdo, Korba appears to be a more favorable spot than any other in the neighbourhood, as the breadth of the river is moderate, and a considerable portion of the channel rocky. For several miles above and below, the breadth is very much greater and the bed a wide expanse of sand.

If to the West, as the strike of the rocks is somewhat uncertain, the first boring should be made about a quarter of a mile West North-West of the spot where the more Northern outcrop appears in the river. Although the strike at the outcrop is West by South, there can be but little doubt that the normal strike is North of West, and that the alteration is due to the fault. Should the coal not be found in the first boring, within a depth of 200 feet, two others,—one 300 yards further North, the other at the same distance to the South,—should be made. When the true direction of the outcrop is ascertained, it will be well to continue the borings along it at distances not exceeding half a mile apart, as any slight change of direction coupled with the high dip (if the latter be constant) will take the coal below the depth to which borings can most conveniently be made. There is also a possibility of other faults occurring besides that seen in the river.

On the East of the Hasdo the question is simpler. The fault so frequently referred to must either pass through the village of Korba or just South-East of it. West of the fault, a boring behind the zemindar's residence would probably pass through the seam. East of the fault the best place for boring is at a spot where sandstone occurs in the left bank of the river below Korba, due East of the more Southern outcrop on the right bank. Owing to the rather high dip, these borings should be made to a depth of about 400 feet, if coal be not found sooner. But, as I have already suggested, it is far from improbable that the high dip is local, and that on the left bank of the Hasdo the inclination is less, in which case the coal may be found at a moderate depth. Other borings, if the above are successful, may be made at intervals along the East bank of the stream below Korba. To the North of Korba the coal for some distance is probably at a considerable depth, but, if continuous, it must again rise

towards the surface between one and two miles North of Korba. It is, however, impossible to indicate with accuracy a good spot for boring in this direction. The best plan for examining the ground would be to put down a series of borings along a line running North North-East from Korba at half mile intervals.

Facilities for mining.—The dip of the seam where seen in the river, although considerable, is by no means so high as to be any impediment to mining beyond its effect in rapidly increasing the depth of the seam below the surface. The sandstone above the coal is firm and massive, and will probably furnish a good roof. The coal appears compact, the joints or "barks" are rather irregular, but still sufficiently marked in general to facilitate mining. Some of the very best and brightest coal is, as usual, rather brittle,* but the greater portion of the seam bears carriage well.

* This bright coal, as I have mentioned, makes a very fair coke, and in that state is far less brittle, besides being much lighter and consequently costing less for carriage. The cost of coking in ovens heated by waste coal would be very trifling.

In consequence of the absence of bands of shale in the overlying sandstone, the quantity of water may be rather larger than usual, but in the small pits dug in the bed of the river, the coal did not appear, in general, to be porous.

In mining a seam of such thickness as this, especially where the proportion of good coal is large, if the roof prove as sound as will probably be the case, it will be an important economic question whether some more advantageous method of mining cannot be adopted than that of removing a small section of the seam, not exceeding 12 feet in height, by "long-wall," or still worse by "post and stall," more especially as it is highly improbable that the best bands of coal will be found for any distance on the same horizon,—a most serious drawback to mining on either of the two English systems mentioned. It would, however, be premature to enter into this subject at present, but the methods adopted for extracting the thick deposits of lignite or brown coal found in parts of Germany are deserving of attention.

Conclusion.—I have endeavoured to show my reasons for the opinion I have formed as to the Korba coal. My conclusions are briefly that both the quality and mode of occurrence are favorable. In thickness, in quality, and in the proportion of good coal to inferior coal and shale, the seam surpasses that near Chanda. The question of the extent over which the coal extends must be ascertained by boring.

CAMP KORBA;
The 18th April 1870.

W. T. BLANFORD,
Deputy Supdt., Geological Survey of India.

The following Table gives the result of Assay of the Coals referred to in Mr. Blanford's Report just given:—

	Carbon.	Volatile.	Ash.
A	38·7	26·6	34·7
B	45·8	22·4	31·8
C	42·3	25·2	32·5
D	39·6	24·6	35·8
E	47·8	28·2	24·0
F	32·8	21·4	45·8
G	46·4	23·6	30·0
H	57·5	25·2	17·3
H lower 2 feet*	60·5	29·5	10·0
I	46·5	22·2	31·3
J	53·3	27·2	19·5

* Cakes slightly.

The 9th May 1870.

A. TWEEN.

LEVY OF AN EDUCATIONAL CESS IN BENGAL.

From E. C. BAYLEY, Esq., C.S.I., Secretary to the Government of India, to the Secretary to the Government of Bengal, General Department,—No. 324, dated Simla, the 24th June 1870.

REFERRING to my letter No. 536, dated 30th September 1869, paragraph 3, I am now directed to forward to you the accompanying despatch from Her Majesty's Secretary of State, No. 5, dated the 12th of May last.

2. Your letter No. 1768A, dated the 30th April 1869, acknowledged in my letter above-quoted, raised such important questions in regard to the levy of an Educational Cess in Bengal, that the Governor General in Council, while maintaining the views previously expressed by the Government of India on the subject, considered it due to the strong views entertained by the Lieutenant-Governor that the entire correspondence should be submitted for the opinion of Her Majesty's Government.

3. The despatch now enclosed contains a decision embracing fully all the points of principle raised by the Lieutenant-Governor and this decision the Governor General in Council fully accepts. His Excellency feels it to be unnecessary to add anything to the arguments used in the despatch, and rests assured that the Lieutenant-Governor will acquiesce in the conclusions which the Secretary of State has founded upon them.

4. The Governor General in Council will advert only to the 20th and concluding paragraphs of the despatch. I am to state His Excellency in Council's entire concurrence in the views expressed in those portions of the despatch. No intention has ever been entertained by the Government of India of applying to one purpose rates nominally levied for another. The words of the Government of India to which the Secretary of State adverts in his 23rd paragraph had reference to an expression of hope that the Lieutenant-Governor would, in discussing the best mode of levying the road cess, be able to overcome the difficulties of detail which admittedly beset the levy of local cesses in Lower Bengal.

5. The Governor General in Council is not unmindful of the existence of these difficulties, but fully shares in the confidence expressed by the Secretary of State as to the Lieutenant-Governor's ability to surmount them; and I am to add that he equally shares the views of the Secretary of State as to the policy and expediency of administering the proceeds of the rates, so far as may be possible, through the people themselves.

6. The Governor General in Council is of opinion that in this question is involved a matter of higher import than mere financial convenience. Local taxation should, as far as possible, be accompanied by local administration and local responsibility. His Excellency is most sincerely desirous that every opportunity should be given to the people to participate in the management of their local affairs. He believes that the comparatively limited experience which has been gained on the subject is not discouraging. In any plan which may be considered this primary object should never be lost sight of, and he will, with this view, gladly assent to any measures which the Lieutenant-Governor may propose for ensuring the coöperation of the intelligent classes of the community, both in the levy of the rates and in the disposal of their proceeds.

7. I am to add that it is the wish of His Excellency in Council to leave to the Local Government the utmost possible discretion in regard to the general superintendence and control of these and of all other funds raised by local taxation for local purposes.

8. In conclusion, I am to express a hope that the interval which has elapsed since my letter of the 30th September last, will have sufficed for the preparation of the outlines of a scheme of local taxation, such as is indicated in the enclosed despatch, and that His Honor will be very shortly in a position to submit it to the Government of India in a shape that will prevent any further delay in putting it into active operation.

Educational.
No. 5.

INDIA OFFICE;
London, the 12th May 1870.

To His Excellency the Right Hon'ble the Governor General of India in Council.

PARA. 1. I have had under my consideration in Council your Excellency's despatch No. 17 of the 31st December 1869, with a copy of further correspondence with the Government of Bengal "on the subject of providing from local sources the means of extending elementary education among the masses of Bengal, and of constructing and maintaining roads and other works of public utility." In the concluding paragraph of your despatch under consideration, you declare that the "imperial resources of the empire are unable to provide the large sums necessary for such purposes as these," and you add, "if we are to make roads, to educate the people of Bengal and keep them clean and healthy, it can only be done by imposing on local resources such a burden as they can conveniently bear. We are therefore decidedly of opinion that it is the duty of the Government of India to insist on their gradual imposition, and, if we have refrained from taking immediate steps for this latter object, it mainly is because we wish to be informed, in the first instance, whether our conclusions are accepted by Her Majesty's Government, it being of much importance that we should be fully assured of their support in any measures that we may take to give effect to our intentions."

2. I do not understand the question, now referred for my decision, to be the question whether a local cess, if levied at all, can justly be levied from the zemindars alone, or whether all other classes which have acquired beneficial interests in the soil must equally contribute to the rate. The Lieutenant-Governor of Bengal understood the letter of Sir J. Lawrence, of 28th October 1867, No. 5876, as a proposal to levy rates from the zemindars alone. This impression does not seem to have been removed by the farther letter from Sir J. Lawrence's Government, dated 25th April 1868, No. 237. This last letter modifies, on several points, the opinions which had been indicated in the previous letter of 1867. These modifications the Lieutenant-Governor, in his letter of 30th April 1869, No. 1768A, refers to as important, but he does not accept them as sufficient. In particular, he points out (paragraph 10) that, whilst the method of rating the cess originally suggested (namely, in proportion to the land revenue) is abandoned, "it does not appear that the Governor General in Council has altered his opinion as to the persons who should be called upon to pay it." Accordingly, the Lieutenant-Governor proceeds to state some most important facts, which had not, probably, received adequate attention when the levying of rates was first suggested,—that since the Permanent Settlement was made the condition of landed tenures has entirely changed, and a great variety of derivative interests have arisen between the original zemindars and the actual cultivators of the soil. So complete is this change, that the Lieutenant-Governor represents (paragraph 27) the Permanent Settlement as having been "only a gift to certain individuals, and neither can these persons for the most part now be identified, nor can the share of the increased rental appropriated by them and their successors or assigns be ascertained." In the despatch under reply, the bearing of these facts on the incidence of rates is fully acknowledged, and, in view of them, it would clearly be unjust, irrespective even of the promises given under the Permanent Settlement, to levy cesses or rates solely upon the zemindars. Looking, however, to this correspondence as a whole, I gather, even from the letter of the 28th October 1867, more clearly from the letter of 25th April 1868, and most clearly of all from your Excellency's despatch now under reply, that neither the method of levying the rate, nor the distribution of its incidence among different classes, were questions to which chief importance was attached by the Government of India. The one point on which Sir J. Lawrence insisted, and on which your Excellency

now insists, is that the expense of roads, education, &c., in Lower Bengal, cannot be borne by the imperial exchequer out of its existing revenue, and that it must be met by special rates levied locally for the purpose. The method of levying the rate and the distribution of it, were matters to be carefully considered in communication with the Lieutenant-Governor of Bengal. His Honor, in his letter of 30th April 1869, finally accepts a rate for roads to be levied upon land, but only in consideration of the urgency of your Government and the obvious utility of the purpose in view. His Honor also seems prepared to admit that it might be legitimate, though not expedient, to levy a rate for education, provided it were converted into a general tax affecting all incomes from whatever source. But in principle, I understand His Honor to contend, and a great part of his letter to be directed to establish, that, whether for roads or for education, it is not just to levy in Bengal any merely provincial tax whatever, and especially any rate or cess, the main burden of which must be laid on land held under the terms of the Permanent Settlement of 1793.

3. The question thus raised for the decision of Her Majesty's Government has immediate reference to Lower Bengal; but the arguments used on both sides in the correspondence involve, both directly and by implication, the whole subject of the conditions and the circumstances under which the Government of India can be justified in imposing on the people special rates or taxes in order to effect improvements which the existing revenue is insufficient to provide for.

4. The importance of this subject in a financial point of view can hardly be exaggerated. It may be stated broadly that the general or imperial revenues of India are barely sufficient to meet the demands which are at present made upon them by the Civil, Political and Military Administration of the Empire, together with the interest on debt and the interest on great public works which have not yet become remunerative. But whilst these exhaust the means at the disposal of the Government, they do not exhaust the obligations which are thrown upon it by the condition of the people. The Government does, and it ought to do in India, much, which in Europe is undertaken by private enterprise, or by municipal and other local bodies. In India it may be said with substantial truth that private enterprise does not exist, and that the machinery for local taxation and expenditure is yet but imperfectly developed. In the Department of Public Works, both "Ordinary" and "Extraordinary," there is a large expenditure by the Government which, in Europe, would be met either by individuals or by Companies, or would be defrayed by assessment. But there is still much absolutely requiring to be done, if the condition of the people is to be improved, which the Government cannot overtake out of imperial funds. It cannot, out of the means now remaining at its disposal, make and maintain the roads and bye-roads required for developing the resources of a country so vast as India. If, therefore, this work is to be done at all, it must be done by the help of rates established for the purpose. In like manner, it has been assumed in all the discussions which have arisen during recent years upon this subject that the expenditure which may be required for the Vernacular Education of the people and for sanitary improvements cannot be afforded by the imperial revenue, and must be met in the main out of the same additional resources. There appears, indeed, to be no alternative unless it be the alternative of allowing the country to remain without drainage, and without roads and without education.

5. Accordingly, this conviction has been now for many years forced upon the Administrations of some of the most important Provinces in India, upon the Supreme Government and upon several successive Secretaries of State. Local rates for meeting the necessities of local improvement have been levied, over and above the land revenue, in the Punjab, in the North-Western Provinces, in Central India, in Oudh, in Sind, and throughout the Presidency of Bombay. I shall presently advert to the distinction which has been drawn between the circumstances and conditions under which these rates have been imposed, and the circumstances which affect the question of imposing them in Bengal. I am now only recording the fact that such rates have been raised in the Provinces above-

named. In the 53rd paragragh of the Educational Despatch of the 7th April 1859, Lord Stanley called special attention to the question of the expediency of imposing a special rate to repay the expense of schools for the rural population. Sir Charles Wood, in his despatch of the 25th May 1861 to the Government of Bombay, whilst recounting all the difficulties and objections which had been felt upon the subject of cesses in addition to the land revenue, spoke of the obligation to keep up roads of internal communication as a liability everywhere attaching, both by reason and by custom, to the owners and occupiers of land. In respect to education, he referred to the probable necessity of dealing with the question by a specific legislative enactment. Accordingly, such an enactment, under conditions to which I shall afterwards refer, has actually been adopted in Bombay. Lastly, my predecessor, Sir Stafford Northcote, in Council, in his despatch of the 28th of October 1868, No. 22, approved of these proceedings of your Government, in which the proposal was made to levy a rate for this purpose in Bengal.

6. I come, then, to the specific objection to this proposal that the Government of India is precluded from imposing special rates in Lower Bengal, because of the binding promises made to the landowners of that Province under the terms of the Permanent Settlement. In considering this question, I put aside for the moment every argument which turns upon the purposes to which the proposed rates or taxes are to be applied. On this point, there seems to be some doubtful reasoning used on both sides in the correspondence before me. Your Government repeatedly asserts the right of imposing local cesses for local purposes, implying that the purpose to which such a tax is devoted, affects the question of the right of the Government to impose it. Assuming the right to impose any given tax, the purpose to which it is applied may make all the difference in these two most important things,—*first*, the reasonableness, or even the justice, of imposing the tax; and *secondly*, the possibility of making that reasonableness and justice plain to the people who are to pay it. But if the right to impose the tax be absolutely denied, on the ground of a binding promise that no such tax should be imposed, then the purposes to which we may intend to devote the money can have no bearing on the question of our right to raise it.

7. But the question whether the Government of India has, or has not, the right to impose taxes upon land in Bengal, even for the general purposes of the Empire, has been ruled and decided in the case of the income tax. And yet that ruling was not, and could not, be arrived at by any mere construing of the words in which the promises of the Permanent Settlement were made. Those words did not contemplate such a case; and, to reach the general principles on which that case was ruled, it was necessary to go outside altogether of the four corners of the document in which the Permanent Settlement is recorded.

8. Your Excellency has, indeed, referred to Article VII. of that Regulation as indicating the reservation of a power large enough to include that which is now disputed. I am bound to say, however, that this argument does not appear to me to be satisfactory. It is true, indeed, that under that Article the Government of India retained a right of enacting such Regulations as it might think necessary for the "protection and welfare" of the various agricultural classes. It is true also that we may argue, in all good conscience, that the support of roads and of Vernacular Education are necessary for the "welfare" of those classes. But the whole context of the passage indicates, in my opinion, that the power intended to be reserved under that Article was the power of regulating and limiting the power of the zemindars over their tenantry. It is, indeed, obvious that in the exercise of such a right the revenues of those zemindars might have been affected to a far greater extent than they can be affected by rates for the making and maintenance of roads or of schools. But if the question be whether the right to levy such rates, in addition to the "jumma," was contemplated or thought of at the time, I am compelled to believe that no such idea was in the mind of the Government of Lord Cornwallis in 1793.

9. But if the words of the Permanent Settlement do not rule the case in favour of the power now claimed by your Government, neither do they rule it in a sense adverse to that claim. The great object and purpose of that settlement,

as clearly defined and described in Article VI., should govern our interpretation of its terms. That object was—as this Article explains at length—to put an end for ever to the practice of all former Governments of altering and raising the land tax "from time to time," so that the landholder was never sure, for any definite period, what proportion of the total produce of the soil might be exacted by the State. This uncertainty was to be set at rest for ever. The "public demand" was to be fixed and permanent. Such was the promise: and its scope and object were clearly explained in the concluding exhortation addressed to the landowners, that "they would exert themselves in the cultivation of their lands, under the certainty that they would enjoy exclusively the fruits of their own good management, and that no demand would ever be made upon them or their heirs and successors, by the present or any future Government, *for an augmentation of the public assessment in consequence of the improvement of their respective estates.*"

10. These last words illustrate the whole force of the argument, which has been admitted to be just in the case of the income tax. It must be remembered that none of the pleas which, in the correspondence before me, are urged in favor of the right of the Government to levy rates for roads or for education, could have been put forward in favor of the right to impose an income tax on the landholders of Bengal. The income tax was not "local" in any sense. It was not applied to special purposes intended for the immediate benefit of the agricultural classes. It was, in the fullest sense of the words, a "public demand," levied over and above the public demand which, under the Permanent Settlement, had been fixed "for ever." It went directly into the Imperial Exchequer, and was applied precisely as the land revenue and all the imperial taxes were applied. But there is one thing which that tax was not: it was not an increase of the public demand levied upon the zemindars "in consequence of the improvement of their estates." It was levied upon a wholly different principle, and in respect of a wholly different kind of liability. One index and proof of this difference lay in the fact that, although this "public demand" was made upon those to whom the promises of the Permanent Settlement had been given, it was made upon them only in company with other classes of the community, and with no exclusive reference to the source from which their income was derived.

11. But when the principle of this distinction is clearly apprehended, it becomes obvious that an income tax is not the only form of "public demand" to which that principle applies. The same essential distinction may be established between the original assessment which was fixed "for ever," and every kind of tax, or cess, or rate, which is levied irrespective of the increased value or produce of land, and with no view to a re-adjustment of the proportions in which the produce of the soil is divided between the State and the owners of land holding under it. The best method of marking this distinction, and of making it clear, is to provide that such cesses should be laid upon the owners of land only in common with other owners of property which is of a kind to be accessible to the rate.

12. It has been contended that the rates levied in other Provinces of India are essentially distinct in principle from the rates which it is proposed to levy in Bengal. The argument appears to be, that in other Provinces of India the local rates are simply so much addition to the ordinary land revenue—an addition which is there legitimate, because the Government had not in those Provinces debarred itself by positive engagements from increasing the land assessment. This appears to be only another form of stating the argument already dealt with, which is founded on the terms of the Permanent Settlement. But the distinction thus drawn between the character of such rates when levied in Bengal and the character of similar rates when levied elsewhere, is a distinction which I concur with your Excellency in considering to be unsound. Whatever character may be assigned to these rates as a matter of mere verbal definition, they were unquestionably intended by the Government, in all the Provinces in which they have been raised, to be in addition to the land revenue, and not a part of it. This separation was expressly defined and marked in the proceedings of the Government of Bombay before any special legislation had been passed upon the matter. In the Resolution of that Government, dated

March 9th, 1860, the Superintendents of Survey were directed, "after fixing the assessment of a District," to add the rate "over and above the amount which on other considerations they may deem appropriate." Although incorporated with the land revenue in respect to the mode of levy, as being the most convenient, it is again in the same sentence explained to be "calculated over and above the ordinary assessment;" and Sir Charles Wood, in his despatch of May 25th, 1861, in which he dealt with the proposal, speaks of it as a proposal "for the imposition of a school rate and road cess in addition to the revised rates of land assessment which have been, and still are, in course of introduction."

13. Her Majesty's Government are therefore of opinion that it cannot be said with justice that to impose rates in Bengal would be to impose a special tax on that Province which is not imposed on other parts of India.

14. It is true that, in making some of the more recent land settlements in various Provinces of India, the Government has given notice that in fixing the assessment of land revenue for 20 or 30 years, it retained the power of imposing some additional rates for local expenditure. In the Bombay Act of 1865,* a notice to this effect has been made permanent by law. But this notice, so far from indicating that such rates are to be considered as part of the land revenue, is, on the contrary, a distinct indication that they are to be considered separate. The notice was issued because the Government was warned by the misunderstanding which had arisen in Bengal, and because it knew that precisely the same misunderstanding might arise under any settlement—the misunderstanding, namely, that during the term for which such settlement might be made the Government absolutely surrendered all power of additional taxation upon the land. But, although, under these circumstances, it was expedient to prevent such misunderstanding in future by a warning explanation to all with whom new settlements might be made, Her Majesty's Government do not admit that, where no such notice has been given, no rates can be levied in addition to the assessment. This, indeed, would involve a result in direct antagonism with the principle laid down in this despatch, and sanctioned in the case of the income tax. That principle is, that any extra taxation or rating levied from the agricultural classes over and above the land revenue, must be imposed as equally as possible upon all holders of property accessible to the impost. But if those holders of landed property are to be free from the tax to whom notice was not given at the time of settlement, the rates cannot be imposed equally, but, on the contrary, there must be an extensive system of exemptions. And those exemptions must especially include the holders of inams, of alienated villages, and all permanent tenures either rent-free or at small fixed quit-rents. The guarantee under which these persons hold their lands, free from any increase of the land assessment, is a guarantee quite as binding as the promise given to any holder in Bengal. But the practical injustice of exempting inamdars, or the owners of alienated villages, is as apparent as the departure it involves from the principle of making rates equal and general in their incidence. It must always be remembered, in matters of taxation, that when a given work is to be done, and a given amount of expenditure is required to do it, the exemption of any class is simply an aggravation of the burden on all other classes who are not exempt. And in this case those would be the exempted classes who have been otherwise most favored by the State, and those would be the classes bearing an aggravated burden who already contribute most to the public expenditure. Moreover, the holders of property thus exempted would derive equal, or indeed greater, benefit from the rates than the holders of property, who alone would be called upon to pay them. On these grounds, Her Majesty's Government feel that, in rejecting any claim to exemption from rates, on the part of those who did not expect to pay them at the time of the land settlements, or on the part of those who hold under permanent tenures whether of one kind or another, they are not adopting any more verbal plea in order to justify a foregone conclusion which otherwise might be difficult of defence. They are satisfied, on the contrary, that they are rejecting a claim founded solely on a mistaken interpretation of the mere wording of a particular document, and which, if admitted, would lead to results at once anomalous and unjust.

* Act I. of 1865, section 20, clause 1.

15. It is the more important that a final decision on this matter should be arrived at, because it must be admitted that the misunderstanding on which such claims to exemption are founded is a misunderstanding which has been long prevalent, and has imparted a character of doubt and hesitation to the language and to the acts of the Government, both in India and at Home. There has been, on the one hand, a feeling and a conviction of the essential distinction between the ordinary land revenue and the rates which it was desired to levy, whilst, on the other hand, there has been a difficulty in defining that distinction, and a fear lest it should be found to be incapable of explanation to the people. Hence there has been a variety of suggestions for evading the difficulty, by raising the required amount of money through a house tax, or a license tax, or some other tax which could not be confounded with the land revenue, and respecting which, therefore, there could be no doubt of the right of the Government to impose it. But all these suggestions have, for various sufficient reasons, been rejected. The despatch of Sir J. Lawrence, of 22nd February 1867 (No. 9, Revenue Department), exhibits the embarrassment felt by the Government of India in this condition of affairs, and its anxiety lest rates on landed property should appear to the people to be a breach of faith. It is injurious alike to the Government and to the people that this condition of things should continue. The Government has nothing to conceal, and the people have nothing to fear or lose in the re-affirmation of the same principle as regards rating which has already been affirmed as regards the income tax.

16. An important step in the practical decision of this question has been taken in the passing of the Bombay Act No. III. of 1869. The special object of that Act is to raise "funds for expenditure on objects of local public utility and improvement," and for this purpose it imposes rates upon all holders of land, without making any distinction between those who received and those who did not receive a notice at the time of settlement. No exemption of any class of landholder is admitted. On the contrary, the holders of rent-free, of alienated villages, and of other permanent tenures are expressly subjected to the rates.

17. In view, therefore, of these various facts and considerations, Her Majesty's Government have now to intimate to your Excellency the conclusion to which they have come, after a careful consideration of a controversy which has now been going on for a long course of years. This conclusion is that rating for local expenditure is to be regarded, as it has hitherto been regarded in all the Provinces of the Empire, as taxation separate and distinct from the ordinary land revenue; that the levying of such rates upon the holders of land, irrespective of the amount of their land assessment, involves no breach of faith on the part of the Government, whether as regards holders of permanent or of temporary tenures; and that, where such rates are levied at all, they ought, as far as may be possible, to be levied equally, without distinction and without exemption, upon all the holders of property accessible to the rate.

18. So far I have been dealing only with the right of the Government to levy rates, and with the argument that this right had been parted with for ever under the terms of the permanent settlement in Bengal. I now proceed to consider the further question, which ought to be kept entirely separate, namely, the expediency and policy of exercising the legitimate power of the Government in imposing such rates in Bengal. Many arguments, which are entirely irrelevant in the discussion of right, become arguments of first importance on the question of policy. (1) The proportion which the existing land tax bears to the whole resources of the people on whom we propose to place new taxes; (2) the mode of levying them so as to reach fairly the different interests in the property to be assessed; (3) the machinery through which the levy is to be made; (4) the persons to whom the expenditure is to be entrusted; and (5) the special purposes to which rates are to be applied—all these are most important elements in the question of policy, perhaps even of justice. They cannot therefore be too carefully considered.

19. Adverting then to these matters in the order in which I have now enumerated them:—(1) it cannot be maintained that the people of Bengal are less able to afford such rates than the people of other Provinces of India. In so far as the permanent settlement makes any difference in this case, it is a difference

in their favor with respect to the other demands made upon them by the State. A large portion of the produce of the soil which, even at the most moderate assessment made elsewhere in India, would have been appropriated by the State, has been left in the hands of the various classes connected with agriculture, and has contributed to increase the general wealth and resources of the Province. The case, on this point, for the Government cannot be better stated than in paragraph 36 of the Lieutenant-Governor's letter to your Government, dated April 30, 1869:—"Owing to the operation of the permanent settlement, Bengal contains, scattered throughout the different classes of its population, many persons who have acquired more or less of an independence from the profits of the land surrendered by the Government in that measure." It is true that in the greater fruitfulness of indirect taxation and of some direct taxes in Bengal, as compared with other Provinces, the Government recovers some portion of the revenue which it has sacrificed in the form of land assessment. But this very fact testifies to the greater wealth of the people, and is a conclusive proof that they can bear, at least as well as the people of other Provinces, such special taxes as may be required for drainage, roads, and schools.

20. On the next point, (2) the mode of levying rates so as to reach fairly the different interests in the property to be assessed, I understand you to be fully impressed with the justice of providing that they should be levied as equally as possible, not only on all kinds of rateable property, but as equally as possible also upon the various classes who have various interests in that property. I observe that you contemplate the extension of the cess to towns and villages (paragraph 24). There is indeed no reason why the burden either of roads or of education should be thrown exclusively upon the agricultural classes, where other classes are equally interested in the expenditure and have property of a kind which can be made accessible to rates. How all this can best be done is a question which must be locally decided. The knowledge and ability possessed by the Lieutenant-Governor of Bengal, which are eminently displayed in this correspondence, give me confidence that, when the decision of Her Majesty's Government is announced, the measures consequent upon that decision will be directed with a careful regard to all the peculiar circumstances of the Province which is under his administration.

21. As regards (3) the machinery through which the levy of rates is to be made, and (4) the persons to whom the expenditure of them is to be entrusted,—it would indeed be most desirable if the local character of these rates could be emphatically marked by committing both the assessing of them and the application of them to local bodies. If the people were farther advanced in the knowledge and appreciation of those advantages which we desire to confer upon them, there would be no need of interposing the authority of the Imperial Government in regard to such matters as the making and maintenance of roads, of schools, and of sanitary improvements. In this case we might entrust the initiative in all such things to the people themselves. But, speaking generally, it may be said that the people have, as yet, neither the knowledge, nor the desire, nor the organization which could alone render it possible to rely exclusively upon their voluntary action. Nevertheless, when the authority of the Supreme Government has been exerted to prescribe as an obligation the performance of certain duties, it may be possible, and if possible it will certainly be desirable, to carry the people along with us through their natural native leaders, both in the assessment and in the expenditure of local rates. The importance of doing so has been acknowledged in the measures adopted for regulating the management of similar rates in other Provinces of India, and it would be, in the belief and hope of Her Majesty's Government, an undeserved reproach to the many wealthy and intelligent Native gentlemen of Bengal, to suppose that a similar course may not be successfully pursued as regards the people of that Province.

22. Closely connected with the local character which may belong to rates arising out of the mode of assessment and of administration, comes (5) the local character which depends on the purposes to which they are to be exclusively applied. I have already pointed out that the purposes to which a tax may be applied cannot be considered as affecting the abstract right of the Government to

exact it. But assuming this right, everything as regards the policy, and even the justice, of the rates now in question turns upon the manner in which they are to be expended. It is, of course, essential that the Government of India should be itself satisfied that it is breaking no faith in any measure it may take; but next to the necessity of this assurance is the necessity, or at least the great importance, of making the same conclusion plain to the apprehensions of the people. For this purpose it is, above all things, requisite that the benefits to be derived from the rates should be brought home to their doors,—that these benefits should be palpable, direct, immediate.

23. The making and improving of wells, tanks, and other works of irrigation affecting comparatively small areas of land, are the operations which probably best comply with these conditions. But roads are a first requisite in the improvement of every country, and, although as yet they may not be equally valued by the people, it is the duty of the Government to think for them in this matter, and the benefits they must derive will yearly become more apparent to themselves. It is due, probably, to these considerations that the Lieutenant-Governor of Bengal has waived his objection to local rating in Bengal for making and maintaining roads (admitting indeed that for this purpose a cess upon landed property is necessary), although, as regards the argument founded on the Permanent Settlement, no clear distinction has been drawn between the right of the Government to levy rates for roads, and its right to levy rates for education. Her Majesty's Government can have no doubt that, as elsewhere, so in Bengal, the expenditure required for the education of the people ought to be mainly defrayed out of local resources. This, however, is precisely the application of rates which the present condition of the people may render them least able to appreciate. I approve, therefore, of your Excellency proceeding with great caution in this matter. The circumstances which have just compelled you, for the general purposes of the empire, to increase the tax upon incomes, would appear to render such caution more necessary at the present moment. I do not construe the concluding words of the 6th paragraph of your despatch as suggesting that rates nominally levied for one purpose should afterwards be applied to another, because I am sure that your Excellency must be as fully alive as Her Majesty's Government to the necessity of maintaining perfect openness in our dealings with the people of India, especially as regards imposts which are comparatively new, and which seem to be so much contested. I do not doubt, therefore, that, in the paragraph referred to, you intended only to suggest that, until the system, machinery, and incidence of local rating in Bengal has been satisfactorily established, so much only should, in the first instance, be raised as is required for roads. Her Majesty's Government approves of this precaution, and they are of opinion that any addition to the cess should be duly and separately notified to the people, with a full explanation of the special purposes to which it is to be applied.

24. I have now communicated to your Excellency the views of Her Majesty's Government on the matter which you have referred for their decision. Of the great importance of the subject in a financial point of view I have already spoken. If it were indeed true that in the land revenue raised from the agricultural classes the Government of India took so much from the resources of the people as to leave them unable to bear any additional burdens, then, indeed, it would be as impolitic to impose "local rates" as to impose any new imperial tax. In this point of view, it matters nothing whether the land revenue be in the nature of a "rent" or in the nature of a "tax." So far as regards the ability of a people to bear fresh burdens, it is the same thing whether they be over-rented or over-taxed. But Her Majesty's Government are satisfied that this is not the condition of things with which we have to deal. It is notorious that the direction in which the Government of India has been proceeding in its land assessments has been the direction of making those assessments more moderate, and of eliminating altogether the element of uncertainty,—of arbitrary variation,—which, more than anything else, impeded the progress of agricultural improvement. The whole discussion, which is now before me, has arisen out of the fact that in Bengal the Government went so far in giving effect to this policy as to declare the land assessment to be "fixed for ever." The same principle is involved, and the same policy is expressed

in the long and definite periods of time for which, in other parts of India, the assessments are now equally fixed, and during which they cannot be re-adjusted in favor of the State. This policy is a wise one, even though the treasury should appear in the first instance to be a loser by it. The true wealth of a wise and just Government lies in the growing wealth of its people; and the fiscal system which most encourages the accumulation and enjoyment of capital in private hands must in the long run be the most profitable to the State. But there is one condition attaching to this argument, without which it ceases to be applicable to a people situated as the people of India now are. The growing wealth of the country must be made accessible to such demands as arise from time to time out of the duty and the necessity of our applying to its condition the knowledge which belongs to a more advanced civilization than its own. We are spending the imperial revenues of India conscientiously for the good of its people. If there are some great improvements in their condition which we cannot afford to undertake, we must not be precluded from throwing the cost of such improvements upon those growing resources of which we heartily desire to see that people in the enjoyment, but which are due in a great measure to the government we provide.

25. There is yet one other aspect in which the question of local rating for special purposes must be regarded,—an aspect in which it assumes an interest and importance distinct altogether from its bearing on finance. Local rating, although it may be imposed in the first instance by imperial authority, must become a powerful means of further educating the people in an intelligent management of their own affairs. I approve entirely of the anxiety shown by the Government of Bombay in its first action in this matter, and expressed also by the Supreme Government under Sir J. Lawrence, that, as far as possible, the assent and concurrence of the rate-payers should be secured, both in the levy and in the management of the rates. I commend this wise policy to your careful consideration, in communication with the Lieutenant-Governor of Bengal and the subordinate branches of his administration.

I have the honor to be,

MY LORD,

Your Lordship's most obedient, humble Servant,

ARGYLL.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF FUSL KHURREEF IN THE NORTH-WESTERN PROVINCES UP TO 30th APRIL 1870.

Canal Divisions	Water distributed during April 1870: Depth in Canal at Regulating Gauge: Full supply, feet	Actual throughout, feet.	Gross Consumption, cubic feet, per second: Estimated full discharge.	Actual average throughout.
Ganges Canal: Northern	9·00	7·77	5,585	277
Meerut	6·89	6·49		1,317
Boolundshuhur	5·75			
Futtehgurh	6·50	5·79		361
Allygurh	6·00	5·20		766
Etawah	4·80	2·50		593
Cawnpore	6·00	4·40		792
			Total	4,106
Eastern Jumna Canal	..	3·91	..	862
Doon Canals	..	..	..	39
Rohilkhund Canals	..	..	..	286
Total	..	..	..	5,343

Navigation Return, Ganges Canal: Nature of Traffic	Up: Mds	Up: No.	Down: Mds	Down: No	Total Up and Down: Mds.	Total Up and Down: No
Grains—						
Wheat	..	..	400	[illegible]	400	..
Moong	1,391	..	..	..	1,391	..
Musree	116	..	..	..	116	..
Jowar	375	..	..	..	375	..
Rice	957	..	..	..	957	..
Gram	8,324	..	..	..	8,324	..
Muckha	300	..	..	[illegible]	300	..
Urhur	950	..	..	..	950	..
Kootoo	200	..	..	..	200	..
Total	7,613	..	400	[illegible]	8,013	..
Cotton	..	..	11,117	[illegible]	11,117	..
Oil-seeds	6	..	1,590	[illegible]	1,596	..
Salts	180	..	1,522	[illegible]	1,702	..
Metals	5,482	..	2,067	[illegible]	7,549	..
Building Materials	260	..	13,465	[illegible]	13,725	..
Miscellaneous Goods	3,604	..	3,198	[illegible]	6 802	..
Firewood	..	..	15,577	[illegible]	15,577	..
Bamboos	..	..	..	406,352	..	406,352
Bullees	..	..	..	8,620	..	8,620
Kurrees	..	1,234	..	[illegible]72	..	1,706
Logs	..	3	..	[illegible]19	..	122
Miscellaneous Timber	..	395	..	349	..	744
Passengers	..	..	..	522	..	522
Total	17,145	1,632	48,936	416,434	66,081	418,066

Land Irrigated (approximate): Zillah.	Acres	Rain-fall: Total from 1st to 30th April 1870.	Average of ten previous years for the same period.
Saharunpore	6,868	0·4	0·5
Mozuffernuggur	16,012	0·3	0·4
Meerut	25,929	1·3	0·5
Boolundshuhur	9,207	0·3	0·4
Allygurh	10,480	..	0·3
Muttra	1,875	1·1	0·2
Agra	[illegible]94	0·4	0·1
Etah	1,938	..	0·1
Mynpoorie	2,307	0·[illegible]	0·1
Futtehgurh	..	..	0·09
Etawah	5,334	0·5	0·1
Cawnpore	2,233	..	0·1
Dehra Doon	984	2·3	0·8
Terai	102	0·3	0·3†
Bareilly	1,915	..	0·3
Jhansie	61	..	0·1
Total	85,339	..	..

REMARKS.

The mean volume of the Ganges Canal passing the Roorkee gauge during the month, was 4,535 cubic feet.

The volumes discharged by the canal were as follows:—

Tail, Etawah Branch	.. 38 cubic feet.
Escapes „ „	.. 155 „ „
Tail, Cawnpore „	.. 236 „ „
Escapes „ „	.. No returns.
Total	.. 429 cubic feet.

The Cawnpore and Etawah Branches have alternate weeks of high and low supply. The gauge readings show the mean of the month.

It has been impossible to estimate the supply of Meerut and Boolundshuhur Divisions, as owing to a necessary change of management, the Dasnah gauge has become the ruling gauge for Boolundshuhur, and at present there are no authentic discharges for various readings of this gauge

The chief irrigation of the month was sugar-cane, and indigo "paley," and towards the end of the month early rice

On the Eastern Jumna Canal the supply was quite equal to the demand, sugar-cane, indigo, and early rice being the crops irrigated. Rain fell in the Saharunpore and Moozuffernuggur Districts on the 29th and 30th of the month.

* No returns. † Average for past six years.

ALLAHABAD;
The 23rd May 1870.

W. G. ROSS, *Lieut., R.E.,*
Asst. to Chief Engineer, Irrigation Works, N.W.P.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Simla on Tuesday, the 7th June 1870.

The Council adjourned to Tuesday, the 14th June 1870.

WHITLEY STOKES,
Secy. to the Council of the Gov. Genl. for making Laws and Regulations.

SIMLA,
The 7th June 1870.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Simla on Tuesday, the 14th June 1870.

The Council adjourned to Tuesday, the 21st June 1870.

WHITLEY STOKES,
Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

SIMLA,
The 14th June 1870.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Simla on Tuesday, the 21st June 1870.

PRESENT:

His Excellency the VICEROY and GOVERNOR GENERAL of India, K.P., G.C.S.I., *Presiding.*

His Excellency the COMMANDER-IN-CHIEF, G.C.B., G.C.S.I.

The Hon'ble JOHN STRACHEY.

The Hon'ble SIR RICHARD TEMPLE, K.C.S.I.

The Hon'ble J. FITZJAMES STEPHEN, Q.C.

The Hon'ble B. H. ELLIS.

Major-General the Hon'ble H. W. NORMAN, C.B.

The Hon'ble F. R. COCKERELL.

MADRAS DISTRICT MUNSIFS' BILL.

The Hon'ble MR. COCKERELL moved for leave to introduce a Bill to consolidate and amend the laws relating to District Munsifs in the Madras

Presidency. He said that the primary object of the proposal to legislate in this matter was the extension of the pecuniary jurisdiction of the District Munsifs from one thousand rupees, to which amount it was limited under the existing law, to two thousand five hundred rupees. The pecuniary limit of the jurisdiction exercised by the corresponding class of Civil Courts was, in the Bengal Presidency, one thousand, and in Bombay, five thousand rupees.

The proposed increase was not proportionately greater than that recently accorded to the Bengal Munsifs by Act XVI of 1868.

It was advocated by the High Court and approved generally by the Judges of the principal Civil Courts in the Madras Presidency.

Moreover, looking to the fact that the pecuniary jurisdiction of the District Munsifs of Madras had undergone no change since 1833, and that, during the period that had since elapsed, there, as elsewhere, the character of this class of Courts had vastly improved, the propriety of the extension now contemplated could not be doubted.

It was also proposed to consolidate the law relating to District Munsifs, now spread over several local enactments, and this part of the scheme had necessitated the reference to this Council of what was in itself, as the title of the Bill imported, a purely local measure; for the process of consolidation involved the re-casting of some of the provisions of existing enactments affecting the jurisdiction of the High Court, and thus placed the proposed legislation beyond the competency of the local legislature.

The Bill which had been prepared by the Madras Government, dealt solely with the law relating to District Munsifs. As it was necessary to refer the proposed legislation to this Council, he (MR. COCKERELL) thought that the scope of the Bill might have been advantageously enlarged by extending the work of consolidation to the entire law relating to the constitution and jurisdiction of all the Civil Courts of the Madras Presidency, subordinate to the High Court.

A consolidated enactment of this kind, in reference to the Civil Courts of the Bombay Presidency, was passed by this Council last year. The expediency of applying a similar measure to the Madras Presidency, now that the opportunity for it had arisen, appeared to be so obvious as to need no argument. If the Bill was eventually referred to a Committee, he (MR. COCKERELL) would certainly advocate its extension in the direction which he had just suggested.

The Motion was put and agreed to.

CUSTOMS DUTIES EXEMPTION BILL.

The Hon'ble SIR R. TEMPLE moved for leave to introduce a Bill to enable the Government of India to exempt goods from customs duties. He said that large quantities of piece goods and other merchandize were imported into British India and soon after exported to foreign territory.

In order to encourage the use of our ports as *entrepôts*, and for other reasons, it was convenient that the Government of India should have the power to exempt wholly or in part from export duty goods which had paid import duty.

But to authorize such exemptions in the face of the Indian Customs Duties' Act, and of the declaration in section one hundred and thirty-seven of the Consolidated Customs' Act (VI of 1863), he (SIR R. TEMPLE) was advised that legislation was necessary.

The Motion was put and agreed to.

BANK OF BENGAL DIRECTORS' BILL.

The Hon'ble SIR R. TEMPLE also moved for leave to introduce a Bill to enable the Directors of the Bank of Bengal to act by a quorum. He said that the Act for regulating the Bank of Bengal, No. IV of 1862, declared that the

business of the Bank should be managed by nine Directors, but did not expressly authorize such business to be managed by a less number. A doubt had accordingly been raised as to whether the nine Directors could legally act by a quorum. The object of this Bill was to remove that doubt, and to validate acts which might be deemed invalid by reason of their having been done by less than the whole number of Directors.

The Motion was put and agreed to.

COURT FEES ACT AMENDMENT BILL.

The Hon'ble MR. COCKERELL moved for leave to introduce a Bill to amend two clerical errors in the Court Fees Act.

He said that the first and most important of these errors occurred in section fifteen, the words "plaint or memorandum of appeal" having been inserted in the seventh line in place of "application."

That the latter word was intended to be used was clear from the context, for the word "other" in the following line of the same section was only intelligible on the hypothesis that the clause had primary reference to some special "application." So obvious was this, that the clause might perhaps have been safely left as it stood to the construction which the Courts would put upon it, but for the circumstance that a literal acceptation of the words erroneously inserted would entail a not inconsiderable loss of revenue.

The provision of this fifteenth section found no place in previous enactments relating to Court Fees.

To discourage what was alleged to be a growing practice amongst the legal practitioners in the Civil Courts, viz., the presentation of applications for a review of judgment on frivolous or insufficient grounds, a special *ad valorem* fee was imposed on all applications for a review of judgment in lieu of the fixed fee chargeable on general applications to the Civil Courts and which formerly obtained in the case of applications for review.

The provision of section fifteen was devised to prevent the enhanced fee working harshly in the case of well-grounded applications for review. It was intended thereby to recoup to the successful applicant the amount paid by him in respect of his application for review of judgment in excess of the fee chargeable on an ordinary application. The effect of the section as it stood, however, was to give back to such applicant, not the excess fee paid on the application, but nearly the fee paid on the institution of the plaint or appeal in relation to which his application for a review of judgment was successful, or about double the amount to which he was entitled.

The other error was to be found in Schedule I, No. 2, where the words "or memorandum of appeal" had been accidentally inserted. There was no appeal in suits for possession under the Limitation Act (XIV of 1859), such appeal being barred by Act XXIII of 1861, section 26. The words referred to, therefore, were mere surplusage, but they suggested an apparent inconsistency with other enactments, and it was therefore desirable that this opportunity should be taken to excise them.

The Hon'ble MR. STEPHEN regretted that it should be necessary to put so trifling an Act on the Statute-Book. He thought the Executive Government should be empowered to correct such clerical errors by Notification in the *Gazette of India*.

The Motion was put and agreed to.

OUDH TALUQDARS' RELIEF BILL.

The Hon'ble MR. STRACHEY introduced a Bill to relieve from incumbrances the estates of taluqdárs in Oudh, and moved that it be referred to a Select Committee with instructions to report in a month. He said that

this Bill was introduced in fulfilment of the intention of the late Viceroy, and had been framed on the recommendation of the Chief Commissioner of Oudh, and at the request of the taluqdárs themselves. Many of those taluqdárs were deeply in debt, and their estates were subjected to incumbrances so heavy, that they could not perform their proper functions as landholders. The Government considered that, for political reasons, it was expedient to take measures to protect those estates and to prevent their falling into the hands of money-lenders. The Bill resembled an Act which was passed in 1862 by the Bombay legislature, and which had been worked with much success. The Bill proposed to empower the Chief Commissioner, on the application of any distressed taluqdár, and with the previous consent of the Government of India, to vest the management of the taluqdár's estate in a Government officer. Suits against the taluqdár would thereupon be barred, his person would be freed from arrest, and his immoveable property from attachment, and, during the continuance of the management, his right to encumber or alienate would cease. The manager would receive the rents and profits and pay thereout the Government revenue such annual sum as might be necessary to maintain the taluqdár and his family, and the costs of necessary repairs and improvements. The residue would be applied in defraying the costs of management and in settling the taluqdár's debts and liabilities. Provision was then made for ascertaining those debts and liabilities, and, on their discharge, the taluqdár would be restored to the possession of his estate. The rest of the Bill contained the clauses necessary to give effect to the foregoing provisions.

The Bill referred only to the taluqdárs of Oudh, but MR. STRACHEY thought that it deserved consideration whether it might not be expedient to insert a clause authorizing the Government, under special circumstances, to make the Act applicable to the encumbered estates of great landholders in other parts of the country.

His Excellency THE PRESIDENT asked whether it was sufficiently clear that, on the appointment of the manager, the management of the whole of the taluqdár's land would vest in him?

The Hon'ble MR. STEPHEN said that the second clause of section three provided that the Chief Commissioner might by order vest in the manager "the management of the immoveable property of or to which the taluqdár is then possessed or entitled in his own right," and he (MR. STEPHEN) thought that this clearly meant the whole of the taluqdár's immoveable property; but if there was any doubt the matter might be cleared up by the insertion of a word or two in Committee.

The Motion was put and agreed to.

The following Select Committee was named:—

On the Bill to relieve from incumbrances the estates of taluqdárs in Oudh:—The Hon'ble Messrs. Stephen, Ellis, and Cockerell, and the Mover.

The Council then adjourned to the 28th June 1870.

WHITLEY STOKES,
Secy. to the Council of the Govr. Genl. for making Laws and Regulations.

SIMLA;
The 21st June 1870.